

ABSTRACT

This study aims to examine and understand whether firm size, leverage, profitability, liquidity and firm age affect green house gas disclosure. Disclosure of greenhouse gas emissions is one form of social and environmental responsibility with a view to contributing to reducing greenhouse gas emissions in Indonesia. The disclosure of greenhouse gas emissions can be disclosed in and out of the company's annual report.

Population in this study are agriculture, industry, mining, energy, transportation companies listed in Indonesia Stock Exchange during period 2014-2016. Sample in this research are 102 companies. Sample was obtained by using purposive sampling method based on certain criteria. The method of analysis used in this research is multiple regression analysis.

The result of multiple regression analysis shows that firm size and firm age have a significant positive effect on green house gas disclosure. These results prove that the size of a company and the age of a company, the more likely it is to disclose greenhouse gas emissions. Profitability and liquidity variables were found to have a positive but not significant impact on disclosure of greenhouse gas emissions. While the leverage variable was found to have a negative but not significant effect on the disclosure of greenhouse gas emissions. This means that high or low leverage, profitability and liquidity have no effect on the disclosure of greenhouse gas emissions.

Keywords: firm size, leverage, profitability, liquidity, age of company, greenhouse gas emissions disclosure.