

## **ABSTRACT**

*The purpose of this research is to investigate the effect of company's size, leverage, profitability, liquidity, financial slacks, capital expenditure, firm age, and industry types as independent variables on carbon emission disclosure as dependent variable.*

*The sample is based on 118 manufacturing companies listed on The Indonesia Stock Exchange during period of 2016. The method used is purposive sampling. This research uses multiple regression analysis to test the research hypothesis.*

*The result of this study show that company's size and industry types affect positive significantly on carbon emission disclosure. Leverage, profitability, liquidity, financial slacks, capital expenditure, and firm age have no significant effect on carbon emission disclosure.*

*Keywords : carbon emission, financial variables, voluntary disclosure*