

ABSTRACT

This research aims to obtain empirical evidence about the influence of profitability, leverage, firm size, growth opportunity, government ownership, institutional ownership, and managerial ownership to the extent of carbon emission disclosure in Indonesia companies. To measure the extent of carbon emission disclosure, this research uses checklist adopted and developed based on the information request sheets provided by the Carbon Disclosure Project (CDP).

The population is all non financial listed companies in Indonesia Stock Exchange (IDX) in 2011-2014. Samples are chosen using purposive sampling method. There are 39 companies obtained.

The results of this research find that leverage, firm size, and growth opportunity significantly influence to the extent of carbon emission disclosure in Indonesian companies. Meanwhile profitability, government ownership, institutional ownership, and managerial ownership have no significantly influence to the extent of carbon emission disclosure in Indonesian companies.

Keywords: carbon emission, greenhouse gas, voluntary disclosure, carbon emission reduction cost