ABSTRACT

This study aimes to examine the effect of environmental management system, company's environmental performance, company size, industry type, return on asset and leverage on the greenhouse gas emissions disclosures. Measurement of environment management system is done with the dummy variable where 1 to owning and 0 for not voting. The company's environmental performance measurement is done by categorizing the sample based on the results of the Program Performance Rating (PROPER). Measurements size companies conducted by the natural logarithm of market capitalization. Measurement industry type to categorize the samples based on information from the National Action Plan-Decrease Greenhouse Gases (RAN-GRK). Measurements return on asset as the ratio of income before interest and tax by total assets. Measurements leverage as the ratio of total debt by total assets While the measurement of disclosure of greenhouse gas emissions measured by a dummy variable, 1 for the express and 0's that do not disclose the information obtained from reports annual enterprise.

The population are the agriculture, energy, transportation, base and chemical companies listed on the Stock Exchange in the year 2014-2015. The method of selecting the data used in this research is purposive sampling method.Total samples used are 298 companies. Logistic regression is used to test the hypothesis.

The results indicate that there is a positive and significant effect of the environmental management system, the company's environmental performance, company size, industry type, and leverage on the disclosure of greenhouse gas emissions, but return on asset don't have effect on them.

Keyword: disclosure of greenhouse gas emissions, environmental management systems, environmental performance of companies, company size, industry type, return on asset, leverage.