

## **ABSTRACT**

This study aimed to obtain empirical evidence about the influence of ISO 14001 certified Environmental Management System, the existence of environment function, report environment information in accordance with the Global Reporting Initiative version 3.1, the rank of PROPER, firm size, companies' leverage, companies' profitability and type of industry to the extent of greenhouse gas emissions disclosure in Indonesia companies. To measure the extent of greenhouse gas emissions disclosure used index that was developed based on Standard Organization (ISO) 14064-1 about specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

The population of this study was all companies listed in Indonesia Stock Exchange (ISX) in 2010 and 2011. Sample consists of companies in agriculture, mining and manufacture sectors that disclosed their greenhouse gas emissions. The total sample were 30 companies, with period of observation is two years so the total of company's report which be checked only 34 reports because there was 19 reports that were outliers. Data analysis was performed with the classical assumption and hypothesis testing used regression analysis. Statistic program in this study used SPSS 20, only normality test used E-views.

The results of this study indicated that the factor of report environment information in accordance with the Global Reporting Initiative version 3.1, the rank of PROPER and firm size significantly influence to the extent of greenhouse gas emissions disclosure. Meanwhile, ISO 14001 certified Environmental Management System, existence of environment function, companies' leverage, companies' profitability and type of industry had no significant effect to the extent of greenhouse gas emissions disclosure. Implication of this research showed that practice of greenhouse gas emissions disclosure was still minimize to fulfil ISO 14064-1 guideline.

Keywords: content analysis, greenhouse gas emissions, disclosure