

ABSTRACT

The study aims to determine the effect of industry type, company size, profitability and ownership on government disclosure of greenhouse gas emissions in non-financial companies listed on the Indonesia Stock Exchange (IDX).

This research uses a quantitative method. The sample used in this study is a non-financial company listed on the Indonesia Stock Exchange in 2015 - 2017. The samples of this study used a purposive sampling method. The number of samples in this research is 19 companies.

Data analysis uses multiple linear regression. The results of this analysis prove that the type of industry, company size, profitability does not affect the disclosure of greenhouse gases. However, government ownership has a significant effect on the disclosure of greenhouse gases.

Keywords: disclosure of greenhouse gas emissions, type of industry, company size, profitability, government ownership.