

## **ABSTRAC**

*Natural conditions, including air, which experienced a setback in terms of quality, are one of the effects of the massive increase in industrial activities. This study tries to reveal the extent to which companies included in the large industrial sector have carried out their responsibilities to the environment. The company's responsibility is seen through the extent to which the company has made improvements to the emissions disposal sector and then disclosed it in a report called Carbon Emission Disclosure (CED). This study also aims to examine whether the characteristics of the audit committee and the environmental management system have an impact on Carbon Emission Disclosure (CED).*

*This research uses purposive sampling method as a method of determining the research sample. Based on the method chosen, there were 91 companies from the manufacturing sector listed on the Indonesia Stock Exchange in the period 2015-2017. The analysis technique used is descriptive analysis. The characteristics of the audit committee include the size of the audit committee, ability and expertise of the audit committee and the number of audit committee meetings, the environmental management system is measured using a categorical scale (dummy) and Carbon Emission Disclosure (CED) measured using the CDP checklist.*

*The findings of this study found that the audit committee size variable had a negative influence on Carbon Emission Disclosure. The variable number of audit committee meetings and environmental management systems have a positive influence on Carbon Emission Disclosure. The variable ability and expertise of the audit committee has no influence on Carbon Emission Disclosure.*

**Keywords:** *Environmental Disclosures, Carbon Emissions, Audit Committee, Environmental Management System, ISO 14001.*