

ABSTRACT

Carbon emission is the release of carbon (CO₂) into the atmosphere that causes climate change. The level of carbon emission in Indonesia continues to increase every year. Carbon Emission Disclosure is a part of Carbon Accounting, which is the obligation for companies to recognize, measure, record, present and disclose carbon emission. Carbon emission disclosure is a part of environmental disclosure in the sustainability report that companies, especially high-profile companies, should disclose. However, in fact, carbon emission disclosure is rarely carried out by companies in Indonesia.

This study aims to know growth, firm size, profitability, environmental performance, and carbon emission disclosure. Other aim is to determine the effect of growth, firm size, profitability, and environmental performance on carbon emission disclosures simultaneously and partially on high-profile industry companies listed on the Indonesia Stock Exchange during the 2017-2020 period.

This study used quantitative method. The sample was determined using purposive sampling technique and obtained 23 companies over four-year period, resulting in 92 research samples. The type of data in this study is secondary data. The analysis technique used in this research is panel data regression analysis using Eviews 11 Student Version software.

The result of this study showed that growth, firm size, profitability, and environmental performance have simultaneously effect on carbon emission disclosure. Partially, environmental performance and firm size has positively effect on carbon emission disclosure. Profitability has negatively effect on carbon emission disclosure, while growth has no effect on carbon emission disclosure.

Further research is expected to be able to expand the research by using different research objects or increasing the research period and using other variables not used in this study. Companies are expected to observe factors that affects carbon emission disclosure and be more active in conducting carbon emission disclosure as an effort to overcome climate change. Investors can consider the decision to invest in environmentally responsible companies.

Keywords: *Carbon Emission Disclosure, Environmental Performance, Firm Size Growth, Profitability.*