ABSTRACT

Climate change is the result of the phenomenon of global warming which has a negative impact on people's life activities. The negative impacts of climate change include rising sea surface temperatures, extreme weather intensity, changes in rainfall patterns and large waves. Carbon pollution is one of the problems found in carbon accounting. Through carbon emission disclosure, stakeholders can assess the participation of a company in reducing greenhouse gases (GHG) and also as a sign of the company's concern for the surrounding environment. The phenomenon that has a relationship with the environment that occurs today is climate change caused by the activities of companies that produce excessive emission gases. Climate change makes it mandatory for companies to reduce the gas emissions produced.

This study aims to find out the discussion about the influence given by Proper Rating, Industrial Type and Gender Diversity on Carbon Emission Disclosure both simultaneously and partially. The object sampled in this study is the LQ45 company listed on the Indonesia Stock Exchange for the 2019-2021 period.

The technique used in this study was purposive sampling with a total of 69 research samples used from 23 companies. The data analysis model used in this study was multiple linear regression analysis and was analyzed using the Eviews 12 application. This study provides the results that the variables Proper Rating, Industrial Type and Gender Diversity have a simultaneous influence on Carbon Emission Disclosure. The test results partially gave the result that the Gender Diversity variable had a negative influence on Carbon Emission Disclosure, while the Proper Rating and Industrial Type variables had no influence on Carbon Emission Disclosure.

Keywords: *Carbon Emission Disclosure, Gender Diversity, Industrial Type, Proper Rating*