ABSTRACT

Carbon emissions are the emissions of carbon gases into the atmosphere, which can arise as a result of the company's operational activities. Carbon emission disclosure is a form of corporate responsibility for environmental aspects. Nevertheless, there are still companies that do not disclose carbon disclosure items.

The study aims to test the impact of corporate governance structures (directory boards, independent commissioners, audit committees), leverage, environmental performance, and growth on carbon disclosure in the energy sector listed on the Indonesia Stock Exchange for the period 2019-2022 simultaneously or partially. This research is quantitative research, analyzed with descriptive analysis and panel data regression. Determination of sample research using purposive sampling. Samples obtained as many as 15 companies with a total of 60 observation data.

The results showed that corporate governance structures (Council of Directors, Independent Commissioners, Audit Committees), leverage, environmental performance and growth influenced carbon disclosure. Partially, performance, environment and growth had a positive impact on carbon disclose.

This research is expected to be used as additional information in investment decision-making, on environmental performance and growth variables that influence carbon emission disclosure. The limitations of this study are demonstrated by the size of the R-Squred adj of 25%. Therefore, it is recommended that future researchers re-examine other factors that could potentially be determinants of carbon emission disclosure in addition to the variables of the study.

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***Keywords**: Environmental Performance, Leverage, Carbon Emission Disclosure, Growth, Corporate Governance Structure*