ABSTRACT

This study aims to obtain empirical evidence about the influence of regulator, institutional ownership, firm size, profitability on the carbon emission disclosure. To measure the extent of carbon emission disclosure, this research uses checklist adopted and developed based on the information request sheets provided by the Carbon Disclosure Project (CDP). The population of this study are all data companies listed on the Indonesia Stock Exchange in the period 2014 – 2016. Sampling method used in this research is purposive sampling method. The sample used in this study is 22 manufacturing publish annual financial report during the period of observation and disclosure of carbon emissions. The data used are secondary data from Indonesia Stock Exchange. The analysis technique used is multiple linear regression analysis with the help of SPSS (Statistical Product and Service Solution) software. The result of research proves that Regulator effect on Carbon Emission Disclosure, Institutional Ownership has no effect on Carbon Emission Disclosure, firm size effect on Carbon Emission Disclosure, and Profitability effect on Carbon Emission Disclosure.

Keywords: Carbon Emission Disclosure, Firm Size, Regulator, Institutional Ownership, Profitability.