Abstract

Compared to individual activities, company operations have a greater impact on climate change. The company's contribution to the issue of climate change can be seen from carbon emission disclosures. The lack of disclosure of carbon emissions can be caused by several factors, such as economic pressure, PROPER rating, industry type, and media exposure.

This research aims to provide an overview of the level of economic pressure, PROPER rating, type of industry, media exposure, and carbon emission disclosures to non-financial companies listed on the Indonesia Stock Exchange for the 2016-2020 period. And to know about the effect of economic pressure, PROPER rating, type of industry, and media exposure on carbon emission disclosures.

The research method used is descriptive and verification methods. The population of this research is 681 non-financial companies listed on the Indonesia Stock Exchange during the 2016-2020 period. The sampling technique used was purposive sampling method which resulted in 22 companies that fit the criteria. The data analysis method of this research is using multiple linear regression analysis, classical assumption test, and coefficient of determination. While the hypothesis testing used is the statistical method of partial test (t test) and simultaneous test (f test) using IBM SPSS statistics version 26.

The results of this research indicate that partially or simultaneously, there is an influence of economic pressure, PROPER rating, type of industry, and media exposure on carbon emission disclosures.

Keywords: Economic Pressure, PROPER Rating, Tipe Industri, Media Exposure, Carbon Emission Disclosure.