

ABSTRACT

This study aims to analyze the influence between environmental performance, independent commissioners, firm size, profitability, leverage, and media towards greenhouse gas (GHG) emissions disclosure on nonfinancial companies listed in Indonesia Stock Exchange for periods 2013-2015. The sample on this study has taken by purposive sampling technique. Population on this study are all of nonfinancial companies listed in Indonesia Stock Exchange for periods 2013-2015. The number of nonfinancial companies that chosen as a sample is 11 companies, thus the total number of sample for three years observe periods (2013-2015) is 33 companies that publish their sustainability report and provide the data that needed for this study. The method of data analysis is used multiple regression analysis with software IBM Statistical Package for Social Science (SPSS) Statistic Version 23.0.

The result of this study show that there are positive and significance effects between firm size, leverage, and online media towards GHG emissions disclosure with each level of significance are 0,000, 0,047, and 0,031. Environmental performance, independent commissioners, and profitability have no significantly effects towards GHG emissions disclosure.

Keywords: GHG emissions disclosure, environmental performance, independent commissioners, firm size, profitability, leverage, and online media.