

ABSTRACT

This study aims to analyze the factors that influence disclosure of carbon emissions and the effect of disclosure of carbon emissions on firm value. Carbon emissions disclosure factors are proxied by company size, profitability, institutional ownership, board size, and the size of the audit committee. The sample in this study was obtained by purposive sampling method, and obtained 63 samples that met the requirements. This study uses secondary data obtained from annual reports of manufacturing companies.

The analytical method used is multiple linear regression analysis and simple linear regression analysis using SPSS 15. The results of this study indicate that; 1) company size has a significant positive effect on carbon emissions disclosure while profitability, institutional ownership, board of commissioner size, and audit committee have no significant effect; 2) carbon emissions disclosure has a significant positive effect on firm value.

Keywords: company size, profitability, institutional ownership, board size, audit committee size, carbon emissions disclosure, and firm value.