ABSTRACT

The research aims to examine the effect of financial performance on the disclosure of carbon accounting at manufacturing companies listed in Indonesia Stock Exchange. The sample was taken by using purposive sampling method. There was 63 companies in 2015 which fulfilled criterion as the research sample. This research used simple linear regression analysis for testing the influence of independent variables on dependent variables. The result of this study showed that financial performance, firm value, and earnings response coefficient significantly influence to the extent of the disclosure of carbon accounting. This research can be expected to give Awareness Development Company's strategy carbon accounting disclosure.

Keywords: Accounting Carbon, financial performance