

ABSTRACT

This study aims to prove empirically the effect of Government Ownership, Media Exposure, Firm Size, Profitability on Carbon Emission Disclosure. Carbon emissions disclosure was measured by index checklist of Carbon Disclosure Project which developed by Choi et al., (2013) . The population in this study is a manufacturing company listed on the IDX in for three years from 2015 to 2018.

The sample is determined by purposive sampling method so as to obtain as many as 110 samples. The data used are secondary data obtained from BEI. The hypothesis in this study will be tested using multiple regression analysis.

The results of this study show that Media Exposure and Firm Size have a significant positive effect on Carbon Emission Disclosure, while Government Ownership and Profitability do not have a significant effect on Carbon Emission Disclosure.

Keywords: Carbon Emission Disclosure, Government Ownership, Media Exposure, Company Size, and Profitability



ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *Government Ownership*, *Media Exposure*, Ukuran Perusahaan, dan Profitabilitas terhadap *Carbon Emission Disclosure*. Pengungkapan emisi karbon diukur menggunakan *checklist index Carbon Disclosure Project* yang dikembangkan oleh *Choi et al.*, (2013).

Populasi dalam penelitian ini merupakan perusahaan manufaktur yang terdaftar di BEI tahun 2015-2018. Sampel ditentukan dengan metode *purposive sampling* sehingga diperoleh sebanyak 110 sampel. Data yang digunakan adalah data sekunder yang diperoleh dari BEI. Hipotesis dalam penelitian ini akan di uji menggunakan analisis regresi berganda.

Hasil penelitian ini menunjukkan *Media Exposure* dan Ukuran Perusahaan memiliki pengaruh positif secara signifikan terhadap *Carbon Emission Disclosure*, sedangkan *Government Ownership* dan Profitabilitas tidak memiliki pengaruh secara signifikan terhadap *Carbon Emission Disclosure*.

Kata kunci : *Carbon Emission Disclosure*, *Government Ownership*, *Media Exposure*, Ukuran Perusahaan, dan Profitabilitas.

