

ABSTRACT

This study aims to examine the effect of managerial ownership on carbon emission disclosure. The variables used in the analysis are carbon emission disclosure as the dependent variable, managerial ownership as the independent variable, and firm size, leverage, Return on Assets, losses, operational complexity, and auditor quality (BIG4) as control variables.

The data used in this study are secondary data obtained from annual reports and sustainability reports of energy sector companies listed on the Indonesia Stock Exchange during the 2021-2023 period, with a total of 93 observations. The sample was selected using purposive sampling, and the analysis was conducted using multiple linear regression and piecewise regression methods.

The results show that overall managerial ownership has a positive and significant effect on carbon emission disclosure. However, when managerial ownership is divided into levels, only high ownership has a positive and significant effect, while low and medium ownership levels show no significant effect.

Keywords: *managerial ownership, carbon emission disclosure, energy sector companies.*

