

ABSTRACT

This study aims to examine the role of environmental management systems, environmental performance, and military connections to the disclosure of carbon emissions. The independent variable in this study is the disclosure of carbon emissions. The dependent variables in this study are environmental management systems, environmental performance, and military connections.

This research was conducted on companies that publish their annual reports and are listed on the Indonesia Stock Exchange in 2017-2020. The sampling method in this study uses a purposive sampling method that follows certain criteria. The analytical method used in this study is the method of linear regression analysis using the help of the STATA14 statistical program application.

The results of this study indicate that there are four variables that have no effect on the disclosure of carbon emissions, namely environmental management systems, military connections, age firms, and leverage. On the other hand, this study has two significant variables, namely environmental performance and size firms. The results of the analysis show that environmental performance has an influence on the disclosure of carbon emissions, while the environmental management system and military connections have no effect on the disclosure of carbon emissions.

Keywords: Carbon Emissions Disclosure, Environmental Management System, Environmental Performance, Military Connections, Size Firms, and Leverage

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