

ABSTRACT

This study aims to determine the level of disclosure of carbon emissions and to analyze the factors that influence the disclosure of carbon emissions in companies registered on the SRI-KEHATI index during 2019-2021. The research sample used was 34 companies, so 102 observations were obtained. The data analysis method in this study used the random effect analysis of the Panel Tobit model. The study results show that disclosure of carbon emissions at SRI-KEHATI indexed companies during the 2019-2021 period is still relatively low, with the highest disclosure on energy consumption and the lowest disclosure on reducing greenhouse gas emissions and costs. Furthermore, the estimation results show that institutional ownership and environmental costs are factors that have a significant effect on the disclosure of carbon emissions. Meanwhile, company size, profitability, the reputation of public accounting firm, and industry type do not significantly affect the disclosure of carbon emissions in SRI-KEHATI indexed companies.

Keywords: Carbon Emission Disclsoure, Panel Tobit, SRI-KEHATI

