

ABSTRACT

This study aimed to obtain empirical evidence about size, leverage, profitability, liquidity, financial slack, capital expenditure, age, type of industry, gender diversity in board director and independent board to the greenhouse gas emissions disclosure in Indonesia companies. To measure the greenhouse gas emissions disclosure used index that was developed based on Standard Organization (ISO) 14064-1.

The population of this study was all companies listed in Indonesia Stock Exchange in 2015-2017. Sample consist of non financial sectors that disclosed their greenhouse gas emissions. The total sample were 16 companies, with periode of observation is three years so the total of company's report is 48 companies. The data in this study were analyzed using regression analysis.

The results of this study indicated that the factor size, financial slack, capital expenditure, age and independent board significantly influence to the greenhouse gas emissions disclosure. Meanwhile, leverage, profitability, liquidity, type of industry dan gender diversity in board director had no significant effect to the greenhouse gas emissions disclosure. Implication of this research showed that practice of greenhouse gas emissions disclosure was still at minimum level to fulfill ISO 14064-1 guideline.

Keywords : company characteristics, corporate governance structure, greenhouse gas, disclosure