

ABSTRAK**PENGARUH LEVERAGE, PROFITABILITAS, UKURAN PERUSAHAAN
DAN KINERJA LINGKUNGAN TERHADAP PENGUNGKAPAN EMISI
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Penelitian ini bertujuan untuk membuktikan secara empiris mengenai pengaruh *leverage*, profitabilitas, ukuran perusahaan dan kinerja lingkungan terhadap pengungkapan emisi karbon. Penelitian ini menggunakan data perusahaan manufaktur sektor pertambangan yang diperoleh melalui www.idx.co.id selama periode 2020-2022. Metode penelitian ini menggunakan desain kuantitatif dengan sumber data skunder berupa laporan keuangan. Data observasi sebanyak 49 data perusahaan. Penelitian ini menggunakan metode regresi linier berganda dengan variabel independen yaitu *leverage*, profitabilitas, ukuran perusahaan, kinerja lingkungan dan pengungkapan emisi karbon sebagai variabel dependen. pengambilan sampel menggunakan teknik *purposive sampling* dimana sampel yang diambil berdasarkan kriteria tertentu sehingga mendapatkan 12 sampel perusahaan dengan 36 pengamatan. Hasil penelitian ini menunjukkan bahwa kinerja lingkungan berpengaruh terhadap pengungkapan emisi karbon sedangkan *leverage*, profitabilitas dan ukuran perusahaan tidak berpengaruh terhadap pengungkapan emisi karbon.

Kata Kunci : *leverage*, profitabilitas, ukuran perusahaan, kinerja lingkungan, pengungkapan emisi karbon.

ABSTRACT

THE EFFECT OF LEVERAGE, PROFITABILITY, COMPANY SIZE,
AND ENVIRONMENTAL PERFORMANCE ON CARBON EMISSION
DISCLOSURE

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The purpose of the study was to empirically examine the effect of leverage, profitability, company size, and environmental performance on carbon emission disclosure. The research utilized data from manufacturing companies in the mining sector obtained from www.idx.co.id during the period 2020-2022. A quantitative *research design is employed with secondary data sources in the form of financial statements*. The study analyzed 49 observations from various companies. It employed multiple linear regression with independent variables being leverage, *profitability, company size, environmental performance, and carbon emission disclosure* as the dependent variable. Sampling was conducted using purposive sampling techniques, resulting in 12 sampled companies with 36 observations. The *findings indicated that environmental performance had a significant impact on carbon emission disclosure, while leverage, profitability, and company size did not significantly affect the carbon emission disclosure.*

Keywords: leverage, profitability, company size, environmental performance, carbon emission disclosure.

