

***THE EFFECT OF ECONOMIC FACTORS ON THE DISCLOSURE OF
GREENHOUSE GAS EMISSIONS***

***(Empirical Study On Listed Manufacturing Companies Of The Indonesia Stock
Exchange 2017-2019)***

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ABSTRACT

The purpose of this study to analyze the effect of economic factors (leverage, financial slack, growth, profitability) on the disclosure of greenhouse gas emissions. The study was conducted on the manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period. The data used in this study used the secondary data namely the annual financial reports and the annual reports for the 2017-2019 periods. The sampling technique used the purposive sampling to obtain 183 companies as the data sample. The population in this study was the manufacturing companies of all sectors. The multiple linear regression test was used to find the effect of the the independent variables on the dependent variable. The result of the analysis found that leverage, financial slack, and profitability had a positive effect on the greenhouse gas emission disclosures, while the company growth had no effect on the greenhouse gas emission disclosure.

***Keywords: Greenhouse Gas Emission Disclosure, Leverage, Financial Slack,
Company Growth, Profitability***