

**THE INFLUENCE OF CORPORATE GOVERNANCE, COMPANY SIZE
AND ENVIRONMENTAL PERFORMANCE ON CARBON EMISSION
DISCLOSURE DI INDONESIA**

Submitted By:

Aning Riyana

ABSTRACT

The company has a significant contribution in generating global warming and climate change in the world. This condition can threaten the future of the world, one of which is Indonesia. There is an imbalance between the economic, environmental, social, and technological aspects which is a very important concern from various parties. This study aims to empirically prove the effect of corporate governance, company size and environmental performance on the disclosure of carbon emissions. The population used in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2018-2020. The sampling technique in this study used purposive sampling, so that a sample of 32 companies was obtained. The data used in this study is secondary data derived from the company's annual report. The analytical method used is multiple linear regression with SPSS Version 20 program. The results show that managerial ownership variables have a significant effect on carbon emission disclosure, while the variables of company size and environmental performance have no significant effect on the disclosure of carbon emissions.

**Keyword : Corporate Governance, Company Size, Performance Environment,
Carbon Emissions Disclosure**

