ABSTRAK

Tujuan penelitian ini untuk menganalisis faktor yang mempengaruhi *Carbon Emission Disclosure.* Populasi dalam penelitian ini yaitu perusahaan sektor *basic materials, industrials, consumer non-cyclicals, consumer cyclicals dan healthcare* yang terdaftar di BEI, melalui teknik *purposive sampling* diperoleh sampel penelitian sebanyak 55 perusahaan dengan 275 data observasi. Teknik analisis data yang tepat yaitu *random effect model*. Variabel yang diduga mempengaruhi *Carbon Emission Disclosure* yaitu *Sustainability Committee, Foreign Ownership dan Environmental Performance* dengan menggunakan *Company Size* sebagai variabel kontrol. Hasil penelitian menunjukkan bahwa *Sustainability Committee* dan *Environmental Performance* berpengaruh positif signifikan terhadap *Carbon Emission Disclosure*, namun *Foreign Ownership* dan variabel kontrol *Company Size* tidak berpengaruh signifikan terhadap *Carbon Emission Disclosure*. Temuan ini mengidentifikasikan bahwa peran tata kelola dan komitmen terhadap lingkungan terbukti dapat menambah *Carbon Emission Disclosure* pada perusahaan yang menjadi sampel penelitian.

Kata Kunci: *Carbon Emission Disclosure, Sustainability Committee, Foreign Ownership, Environmental Performance* dan *company size*.

ABSTRACT

This study aims to analyze the factors influencing carbon emission disclosure. The study population consists of companies in the basic materials, industrials, consumer non-cyclicals, consumer cyclicals, and healthcare sectors listed on the Indonesia Stock Exchange (IDX); using purposive sampling, a sample of 55 companies comprising 275 observations was obtained. The appropriate data analysis technique employed is the random effects model. The variables hypothesized to influence carbon emission disclosure are the Sustainability Committee, foreign ownership, and environmental performance, with company size serving as a control variable. The results indicate that the Sustainability Committee and environmental performance have a significant positive effect on carbon emission disclosure, whereas foreign ownership and the control variable do not have a significant effect. These findings demonstrate that governance roles and environmental commitment contribute to increased carbon emission disclosure among the sampled companies.

Keywords: *Carbon Emission Disclosure, Sustainability Committee, Foreign Ownership, and Environmental Performance.*