ABSTRACT

Carbon emission disclosure is the disclosure of information on carbon emissions resulting from the company's operational activities as a form of social and environmental responsibility, as well as a contribution in reducing GHGs emissions to achieve the SDGs target by 2030 and net zero emission by 2060. This research looks at how energy sector companies implement carbon emission disclosure, as well as factors that influence carbon emission disclosure, namely firm size, media exposure, and institutional ownership.

Carbon emission disclosure measurement is part of the sustainability report in the environmental performance section which consists of 18 checklist items that must be disclosed. Firm size is a scale categorization in the form of a large or small company based on the resources owned by looking at the total value of the company's assets. Energy sector companies need to provide information related to carbon emission activities on the company's website, in addition to being included in the sustainability report. Companies that present information related to carbon emissions will be given a value of 1 on the media exposure variable. Institutional share ownership is shares owned by institutions or companies, where the more institutional shareholders are expected to make the company more independent.

Research data obtained from annual reports, sustainability reports, and company websites. The sampling technique used purposive sampling, so that 50 observational data were obtained consisting of 10 energy sector companies in a 5-year period. Statistical tests to calculate simultaneous and partial tests using panel data regression.

The research findings show that firm size, media exposure, and institutional ownership simultaneously affect carbon emission disclosure. Partially, firm size and media exposure have a positive effect on carbon emission disclosure. Companies with large size scale categories and those that present media exposure have high carbon emission disclosure values. Institutional ownership has no effect on carbon emission disclosure. Companies with high institutional share ownership do not guarantee that the company reports complete carbon emission disclosure.

This research shows that energy sector companies have been good at submitting carbon emission disclosure, so that it is evidence of the company's concern for the environment. In addition, this research can be an input for companies to be more consistent in presenting media exposure because it increases company awareness of the importance of submitting carbon emission disclosure reports. This research can be developed by future researchers by expanding the object of research and adding observation periods.

Keywords: *carbon emission disclosure, firm size, media exposure, institutional ownership*