

ABSTRACT

To support sustainable development goals (SDGs), especially SDG 13 on climate action, companies are expected to play an active role, one of which is through transparency and disclosure of greenhouse gas emissions. However, facts show that the level of greenhouse gas emissions disclosure by non-financial sector companies in Indonesia is still low. This raises questions about the factors that influence these disclosures.

This study aims to analyse the influence of profitability, environmental performance, company size, gender diversity, and institutional ownership on greenhouse gas emissions disclosure. This research is based on stakeholder theory and legitimacy theory that emphasize the importance of corporate accountability to stakeholders and the public. The main contribution of this study is to provide empirical evidence regarding internal corporate factors that influence the disclosure of greenhouse gas emissions information.

The research method used is a quantitative approach with panel data regression analysis techniques. The population in this study are non-financial sector companies listed on the Indonesia Stock Exchange during 2019-2023. The sample was obtained through purposive sampling method with certain criteria which resulted in 36 companies. Secondary data is obtained through annual reports and sustainability reports.

The results of the analysis show that environmental performance and institutional ownership have a significant impact on the sustainability of the company. while profitability, company size, and gender diversity have no significant effect.

This study suggests that companies improve the quality of environmental disclosures, especially greenhouse gas emissions, as a form of social and environmental responsibility. The government is expected to continue to strengthen regulations related to greenhouse gas emissions reporting, and investors are advised to make sustainability aspects part of investment considerations. Future research is expected to expand the variables and sector coverage so that the results obtained are more comprehensive.

Keywords: *climate change, environmental performance, greenhouse gas emissions, greenhouse gas emissions disclosure, sustainable development goals*