

ABSTRACT

Carbon emission disclosure is a form of information provided by companies to improve corporate performance and to gain positive responses from shareholders and the public. The disclosure encompasses four categories: climate change (risks and opportunities), greenhouse gas emissions, energy consumption, and greenhouse gas reduction. Although carbon emission disclosure has shown an upward trend, several items are still not disclosed consistently, and many energy sector companies in Indonesia did not report carbon emission disclosures during the 2018–2023 period.

This study aims to analyze the partial and simultaneous effects of profitability, industry type, gender diversity, and environmental performance on carbon emission disclosure.

The study adopts a quantitative approach to data collection and employs panel data analysis using the E-Views version 13 software. The research objects are energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2018–2023 period. The sampling technique used is purposive sampling, resulting in 11 companies with a total of 66 observations as the research sample.

The findings reveal that profitability, industry type, gender diversity, and environmental performance simultaneously have a positive effect on carbon emission disclosure. Partially, profitability, industry type, and gender diversity do not have a significant effect, while environmental performance has a positive effect on carbon emission disclosure. Future research is recommended to explore other variables such as carbon performance, leverage, foreign ownership, and liquidity.

This study is expected to contribute to companies by identifying factors that influence carbon emission disclosure and to support efforts in reducing emissions, fostering environmentally responsible corporate operations.

Keywords: carbon emission disclosure, profitability, industry type, gender diversity, environmental performance