

PENGARUH *COMPANY SIZE*, PROFITABILITAS, KEPEMILIKAN INSTITUSIONAL, DAN KINERJA LINGKUNGAN TERHADAP *CARBON EMISSION DISCLOSURE* PADA PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2023

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *company size*, profitabilitas, kepemilikan institusional, dan kinerja lingkungan terhadap *carbon emission disclosure*. Populasi penelitian ini meliputi 90 perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019 hingga 2023. Metode pengambilan sampel yang digunakan adalah *purposive sampling*, sehingga terpilih 18 perusahaan sektor energi. Data penelitian diambil selama 5 tahun, dari tahun 2019 hingga 2023, memperoleh 90 data yang diolah. Teknik analisis data menggunakan Regresi Data Panel dengan bantuan program EViews versi 12. Hasil penelitian menunjukkan bahwa *company size*, profitabilitas, dan kinerja lingkungan berpengaruh positif terhadap *carbon emission disclosure*. Sedangkan kepemilikan institusional tidak berpengaruh terhadap *carbon emission disclosure*.

Kata Kunci: *Company Size, Profitabilitas, Kepemilikan Institusional, dan Kinerja Lingkungan*

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THE EFFECT OF COMPANY SIZE, PROFITABILITY, INSTITUTIONAL OWNERSHIP, AND ENVIRONMENTAL PERFORMANCE ON CARBON EMISSION DISCLOSURE IN ENERGY SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN THE PERIOD 2019-2023

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Abstract

This study aims to examine the effects of company size, profitability, institutional ownership, and environmental performance on carbon emission disclosure. The population of this study consists of 90 energy sector companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. The sampling method employed was purposive sampling, resulting in the selection of 18 companies from the energy sector. The data for this study were collected over five years, from 2019 to 2023, yielding 90 data points for analysis. The data analysis technique employed was Panel Data Regression, utilising EViews version 12 software for assistance. The results of the study indicate that company size, profitability, and environmental performance have a positive effect on carbon emission disclosure. However, institutional ownership was found to have no effect on carbon emission disclosure.

Keywords: *Company Size, Profitability, Institutional Ownership, and Environmental Performance*