

ABSTRACT

THE EFFECT OF FIRM SIZE, PROFITABILITY, LEVERAGE, AND CAPITAL EXPENDITURE ON CARBON EMISSION DISCLOSURE (Survey on Energy Sector Companies on the Indonesia Stock Exchange 2017-2022)

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This study aims to determine: (1) Firm Size, Profitability, Leverage, Capital Expenditure and Carbon Emission Disclosure in energy sector companies listed on the IDX (Indonesia Stock Exchange) in 2017-2022; (2) The effect of Firm Size, Profitability, Leverage, and Capital Expenditure partially on Carbon Emission Disclosure in energy sector companies listed on the IDX (Indonesia Stock Exchange) in 2017-2022; and (3) The effect of Firm Size, Profitability, Leverage, and Capital Expenditure simultaneously on Carbon Emission Disclosure in energy sector companies listed on the IDX (Indonesia Stock Exchange) in 2017-2022. The population in this study were energy sector companies listed on the IDX in the 2017-2022 period and obtained a sample of 23 companies with purposive sampling technique. The research method used in this research is quantitative method with survey type and data analysis technique in the form of multiple linear regression panel data. The results of this study indicate that: (1) Firm Size These companies are large with average total assets above IDR 250 billion. The industry average ROA is 5.8%, with 8 out of 23 firms exceeding this figure. The average DAR is 57.1%, with 12 companies at low risk. The average capital expenditure is IDR 1.09 trillion, with 7 companies above the average. Carbon emission disclosure has an average score of 0.388101, with 10 companies above average; (2) Firm Size and Leverage have a partially significant effect on Carbon Emission Disclosure, while Profitability and Capital Expenditure have a partially insignificant effect on Carbon Emission Disclosure; (3) Firm Size, Profitability, Leverage, and Capital Expenditure simultaneously have a significant effect on Carbon Emission Disclosure.

Keywords: *Firm Size, Profitability, Leverage, Capital Expenditure, Carbon Emission Disclosure; Energy Sector*

ABSTRAK

PENGARUH *FIRM SIZE*, PROFITABILITAS, *LEVERAGE*, DAN *CAPITAL EXPENDITURE* TERHADAP *CARBON EMISSION DISCLOSURE*

(Survei pada Perusahaan Sektor Energi di Bursa Efek Indonesia 2017-2022)

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Penelitian ini bertujuan untuk mengetahui: (1) *Firm Size*, Profitabilitas, *Leverage*, *Capital Expenditure* dan *Carbon Emission Disclosure* pada perusahaan sektor energi yang terdaftar di BEI (Bursa Efek Indonesia) tahun 2017-2022; (2) Pengaruh *Firm Size*, Profitabilitas, *Leverage*, dan *Capital Expenditure* secara parsial terhadap *Carbon Emission Disclosure* pada perusahaan sektor energi yang terdaftar di BEI (Bursa Efek Indonesia) tahun 2017-2022; dan (3) Pengaruh *Firm Size*, Profitabilitas, *Leverage*, dan *Capital Expenditure* secara simultan terhadap *Carbon Emission Disclosure* pada perusahaan sektor energi yang terdaftar di BEI (Bursa Efek Indonesia) tahun 2017-2022. Populasi dalam penelitian ini adalah perusahaan sektor energi yang terdaftar di BEI dalam periode 2017-2022 dan didapati sampel 23 perusahaan dengan teknik *purposive sampling*. Metode penelitian yang digunakan dalam penelitian ini adalah metode kuantitatif dengan jenis survei dan teknik analisis data berupa regresi linear berganda data panel. Hasil penelitian ini menunjukkan bahwa: (1) *Firm Size* perusahaan-perusahaan ini tergolong besar dengan rata-rata total aset di atas Rp 250 miliar. Rata-rata ROA industri adalah 5,8%, dengan 8 dari 23 perusahaan melebihi angka ini. Rata-rata DAR adalah 57,1%, dengan 12 perusahaan berisiko rendah. Rata-rata capital expenditure adalah Rp 1,09 triliun, dengan 7 perusahaan di atas rata-rata. Pengungkapan emisi karbon memiliki skor rata-rata 0,388101, dengan 10 perusahaan di atas rata-rata; (2) *Firm Size* dan *Leverage* berpengaruh signifikan secara parsial terhadap *Carbon Emission Disclosure*, sedangkan Profitabilitas dan *Capital Expenditure* berpengaruh tidak signifikan secara parsial terhadap *Carbon Emission Disclosure*; (3) *Firm Size*, Profitabilitas, *Leverage*, dan *Capital Expenditure* secara simultan berpengaruh signifikan terhadap *Carbon Emission Disclosure*.

Kata Kunci: *Firm Size*, Profitabilitas, *Leverage*, *Capital Expenditure*, *Carbon Emission Disclosure*; Sektor Energi