

ABSTRAK

Penelitian ini menginvestigasi pengaruh kepemilikan institusional, kinerja lingkungan, profitabilitas, dan pertumbuhan laba terhadap pengungkapan emisi karbon pada perusahaan sektor konsumen non-siklus yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2020. Sampel penelitian sebanyak 11 perusahaan. Hipotesis penelitian diuji dengan analisis regresi berganda. Berdasarkan hasil analisis menunjukkan bahwa profitabilitas berpengaruh terhadap pengungkapan emisi karbon. Kepemilikan institusional, kinerja lingkungan, dan pertumbuhan laba tidak berpengaruh terhadap pengungkapan emisi karbon.

Kata kunci: Kepemilikan Institusi, Kinerja Lingkungan, Pengungkapan Emisi Karbon, Pertumbuhan Laba, Profitabilitas

ABSTRACT

This study investigates the effect of institutional ownership, environmental performance, profitability, and profit growth on the disclosure of carbon emissions in non-cyclical consumer sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020. The research sample is 11 companies. The research hypothesis was tested by multiple regression analysis. Based on the results of the analysis, it shows that profitability has an effect on Carbon Emission Disclosure. Institutional ownership, environmental performance, and profit growth have no effect on the disclosure of carbon emissions.

Keywords: *Carbon Emission Disclosure, Environmental Performance, Institutional Ownership, Profitability, Profit Growth*