PENGARUH *PROFITABILITAS,* UKURAN PERUSAHAAN DAN *LEVERAGE* TERHADAP *CARBON EMISSION DISCLOSURE* PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BURSA EFEK INDONESIA 2021-2023

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ABSTRAK

Penelitian ini menganalisis pengaruh *Profitabilitas*, Ukuran Perusahaan, dan *Leverage* terhadap *Carbon Emission Disclosure* di perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia dari tahun 2021 hingga 2023. Metode yang digunakan adalah metode kuantitatif. Populasi dalam penelitian ini terdiri dari 89 perusahaan, dan dengan *purposve sampling* di peroleh sampel sebanyak 55 perusahaan. Data dianalisis dengan regresi linear berganda dan telah melewati uji asumsi klasik, di mana residual berdistribusi normal, tidak terjadi multikolinearitas, heteroskedastisitas, maupun autokorelasi. Hasil penelitian *Profitabilitas*, Ukuran Perusahaan, dan *Leverage* bersama-sama, berpengaruh signifikan terhadap *Carbon Emission Disclosure.* Secara parsial, dari tiga variabel yang diuji, *Profitabilitas*, Ukuran Perusahaan, dan *Leverage* berpengaruh positif terhadap *Carbon Emission Disclosure*.

Kata Kunci: *Carbon Emission Disclosure*, *Profitabilitas*, Ukuran Perusahaan, *Leverage*

THE EFFECT OF PROFITABILITY, FIRM SIZE, AND LEVERAGE ON CARBON EMISSION DISCLOSURE IN ENERGY SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (2021-2023)

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ABSTRACT

This study analyzes the influence of profitability, firm size, and leverage on carbon emission disclosure in energy sector companies listed on the Indonesia Stock Exchange from 2021 to 2023. The research employs a quantitative method. The population consists of 89 companies, and using purposive sampling, a sample of 55 companies was selected. The data is analyzed using multiple linear regression and has passed the classical assumption tests, confirming that the residuals are normally distributed, and no multicollinearity, heteroskedasticity, or autocorrelation issues are present. The results indicate that profitability, firm size, and leverage collectively have a significant influence on carbon emission disclosure. Partially, all three variables—profitability, firm size, and leverage—positively affect carbon emission disclosure.

Keywords: *Carbon Emission Disclosure, Profitability, Firm Size, Leverage*