

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *media exposure*, *capital expenditure*, *financial slack*, dan profitabilitas terhadap *carbon emission disclosure* (CED). Populasi penelitian terdiri dari perusahaan-perusahaan di sektor *basic materials* dan *industrials* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021-2024 dengan menggunakan metode *purposive sampling*. Data dianalisis menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa *media exposure*, *capital expenditure*, dan profitabilitas berpengaruh positif dan signifikan terhadap *carbon emission disclosure*. Sebaliknya, *financial slack* ditemukan tidak memiliki pengaruh signifikan terhadap luas pengungkapan emisi karbon perusahaan. Temuan ini mendukung teori legitimasi dan teori *stakeholder*, serta menegaskan pentingnya transparansi lingkungan dalam menjaga kepercayaan pemangku kepentingan dan legitimasi organisasi.

Kata Kunci: *Carbon Emission Disclosure, Media Exposure, Capital Expenditure, Financial Slack, Profitabilitas.*

ABSTRACT

This study aims to examine the influence of media exposure, capital expenditure, financial slack, and profitability on carbon emission disclosure (CED). The study population consisted of companies in the basic materials and industrials sectors listed on the Indonesia Stock Exchange (IDX) during the 2021-2024 period, using a purposive sampling method. Data were analyzed using multiple linear regression analysis. The results show that media exposure, capital expenditure, and profitability have a positive and significant effect on carbon emission disclosure. Conversely, financial slack was found to have no significant effect on the extent of corporate carbon emission disclosure. These findings support legitimacy theory and stakeholder theory, and emphasize the importance of environmental transparency in maintaining stakeholder trust and organizational legitimacy.

Keywords: *Carbon Emission Disclosure, Media Exposure, Capital Expenditure, Financial Slack, Profitability.*