



DEPARTMENT OF ACCOUNTING

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITAS ANDALAS

THESIS

**EFFECT OF LEVERAGE, PROFITABILITY, COMPANY SIZE, AND
CAPITAL EXPENDITURE ON CARBON EMISSIONS DISCLOSURE
(Empirical Study of Mining Sector Companies Listed on the Indonesia Stock
Exchange in 2017-2021)**

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ABSTRACT

Global warming is one of the environmental issues that causes climate change, especially related to corporate carbon emissions. This research aims to obtain empirical evidence regarding the influence of leverage, profitability, company size, and capital expenditure on carbon emission disclosure in companies in Indonesia. The measurement of carbon emission disclosure was done using a checklist adopted and developed based on the information request sheet provided by the Carbon Disclosure Project (CDP). The population of this study was mining companies listed on the Indonesia Stock Exchange from 2017-2021. The research sample was taken using purposive sampling method, with a total of 10 companies. The results of this study indicate that leverage and company size have an effect on carbon emission disclosure in companies in Indonesia. Meanwhile, profitability and capital expenditure do not affect carbon emission disclosure in companies in Indonesia.

Keyword: *Leverage, Profitability, Company Size, Capital Expenditure, Carbon Emission Disclosure.*

