

ABSTRACT

The Effect of Green Investment, Environmental Performance, and Green Strategy on Disclosure of Carbon Emissions. (Empirical Study on Energy Sector Companies Listed on the Indonesia Stock Exchange in 2019-2023)

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This study aims to analyze and provide empirical evidence regarding the effect of Green Investment, Environmental Performance and Green Strategy on carbon emission disclosure. This study uses the population of energy sector companies for the 2019-2023 period. The population in this study amounted to 60 sample companies and the data obtained based on purposive sampling method. The research data uses secondary data collected from the Indonesia Stock Exchange and the company's website. This research uses quantitative methods with data processing done using Eviews12. The results showed that Green Investment has no effect on the disclosure of carbon emissions, Environmental Performance affects the disclosure of carbon emissions, and Green Strategy has no effect on the disclosure of carbon emissions. Meanwhile, Green Investment, Environmental Performance and Green Strategy jointly affect the disclosure of carbon emissions.

Keywords: *Green Investment, Environmental Performance, Green Strategy, Carbon Emissions.*