

ABSTRACT

The Influence of Carbon Performance, Green Strategy, Institutional Ownership on Carbon Emission Disclosure. (Empirical Study on Transportation Sector and Industrial Sector Companies Listed on the Indonesia Stock Exchange for the Period 2021-2023)

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Carbon emissions are one of the main components of Greenhouse Gases (GHG), increasing GHG due to global warming from the use of fossil fuels for transportation and industrial activities that trigger global climate change. This research aims to present empirical evidence on the extent of the influence of carbon performance, green strategy, institutional ownership on the disclosure of carbon emissions. The population in this study are companies in the transportation sector and industrial sector listed on the Indonesia Stock Exchange for the 2021-2023 publication period, namely for 3 years. The sample consisted of 60 companies, which were obtained based on purposive sampling technique. This research uses quantitative methods with data processing using Eviews12. The results show that carbon performance has no effect on carbon disclosure, green strategies have an effect on carbon disclosure, and institutional ownership has an effect on carbon disclosure.

Keywords: Carbon Emissions, Carbon Performance, Green Strategy, Institutional Ownership