PENGARUH *GREEN INVESTMENT*, UKURAN PERUSAHAAN DAN KINERJA LINGKUNGAN TERHADAP *CARBON EMISSION DISCLOSURE* PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI

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ABSTRAK

Penelitian ini bertujuan menguji pengaruh *green investment*, ukuran perusahaan, dan kinerja lingkungan terhadap *carbon emission disclosure* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Penelitian ini dilatarbelakangi oleh meningkatnya perhatian terhadap perubahan iklim serta pentingnya transparansi perusahaan dalam mengungkapkan informasi emisi karbon. Penelitian menggunakan teori legitimasi yang menjelaskan bahwa perusahaan terdorong melakukan pengungkapan lingkungan untuk memperoleh dan mempertahankan legitimasi dari para pemangku kepentingan. Namun, apabila tekanan eksternal masih rendah dan pengungkapan emisi karbon bersifat sukarela, dorongan tersebut belum tentu terwujud. Sampel penelitian ditentukan dengan teknik *purposive sampling*, sehingga diperoleh 8 perusahaan dengan total 32 sampel. Data yang digunakan berupa data sekunder dari laporan tahunan dan laporan keberlanjutan. Penelitian menggunakan pendekatan kuantitatif dengan analisis regresi linier berganda serta koreksi autokorelasi menggunakan metode Cochrane-Orcutt. Hasil penelitian menunjukkan bahwa *green investment*, ukuran perusahaan, dan kinerja lingkungan tidak berpengaruh signifikan terhadap *carbon emission disclosure*. Temuan ini mengindikasikan bahwa ketiga variabel tersebut belum menjadi faktor utama yang mendorong perusahaan pertambangan mengungkapkan informasi emisi karbon karena praktik pengungkapan di Indonesia masih bersifat sukarela dan tekanan eksternal belum cukup kuat. Penelitian selanjutnya disarankan memperluas sektor, menambah variabel, dan memperpanjang periode pengamatan.

Kata kunci: *Carbon Emission Disclosure, Green Investment,* Kinerja Lingkungan, Ukuran Perusahaan.

THE EFFECT OF GREEN INVESTMENT, COMPANY SIZE AND ENVIRONMENTAL PERFORMANCE ON CARBON EMISSION DISCLOSURE IN MINING COMPANIES LISTED ON THE IDX

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ABSTRACT

This study aims to examine the influence of green investment, firm size, and environmental performance on carbon emission disclosure among mining companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The study is motivated by growing concern regarding climate change and the importance of corporate transparency in disclosing carbon emission information. It employs legitimacy theory, which posits that companies are driven to engage in environmental disclosure to gain and maintain legitimacy among stakeholders; however, when external pressure is low and carbon emission disclosure remains voluntary, this drive may not necessarily materialize. The sample was selected using a purposive sampling technique, resulting in 8 companies and a total of 32 observations. Secondary data from annual reports and sustainability reports were utilized. The study employs a quantitative approach involving multiple linear regression analysis and autocorrelation correction via the Cochrane-Orcutt method. The results indicate that green investment, firm size, and environmental performance do not have a significant effect on carbon emission disclosure. These findings suggest that these three variables are not yet primary drivers for mining companies to disclose carbon emission information, as disclosure practices in Indonesia remain voluntary and external pressures are not yet sufficiently strong. Future research is encouraged to expand the scope to other sectors, include additional variables, and extend the observation period.

Keywords: *Carbon Emission Disclosure, Green Investment, Environmental Performance, Firm Size.*