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## **Carbon-Related Disclosure: A Systematic Literature Review of Determinants, Consequences and the Practices**

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**Abstract:** *This paper aims to review the status of literature on carbon-related disclosure to synthesise and identify any gaps in current research to suggest areas for further study. A total of 92 articles from referred journals from 2015 to 2020 were reviewed using a systematic literature review method. The review suggests that determinant factors such as corporate governance, stakeholders, legislation and standard, firms' characteristics, performance, social, economy and culture attributes and internal firm management structures and practices are important drivers of the disclosure of carbon-related disclosure, and most of the studies on carbon disclosure determinants focused on the developed countries environment with most of the sample using data from Carbon Disclosure Project (CDP). In contrast, studies on the consequences of carbon-related disclosure, whether financial or non-financial performance, are still low. This paper contains a comprehensive list of publications on carbon disclosure and reporting and its classification according to various attributes. The paper will be useful to researchers, accounting professionals and others who are concerned with carbon disclosure and reporting to understand the importance of carbon disclosure and reporting.*

**Keywords:** Carbon-Related Disclosure, Systematic Literature Review, Literature Review, Content Analysis.