

***Effect of Carbon Risk Management, Board Diversity, Sustainability Committee
and Environmental Performance on Carbon Emissions Disclosure***

By Maharani Prasti Amira

Abstract

The study was conducted to determine the effect of carbon risk management, board diversity, sustainability committee, and environmental performance on carbon emission disclosure. This study is a quantitative study conducted on 23 non-financial companies listed on the Indonesia Stock Exchange (IDX) in the 2017-2019 period. Data obtained using STATA v.16 with the results of the hypothesis test state that environmental performance has a significant positive effect on carbon emissions disclosures. Meanwhile, carbon risk management, board diversity, and sustainability committee have no effect on carbon emission disclosure.

Keywords : carbon emission disclosure, carbon risk management, board diversity, sustainability committee, and environmental performance.

Pengaruh *Carbon Risk Management, Board Diversity, Sustainability Committee* dan *Environmental Performance* terhadap *Carbon Emission Disclosure*

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Abstrak

Penelitian dilakukan untuk mengetahui pengaruh dari *carbon risk management, board diversity, sustainability committee*, dan *environmental performance* terhadap *carbon emission disclosure*. Penelitian ini merupakan penelitian kuantitatif yang dilakukan terhadap 23 perusahaan non keuangan yang terdaftar pada Bursa Efek Indonesia (BEI) pada periode 2017-2019. Data diolah menggunakan STATA v.16 dengan hasil uji hipotesis menyatakan bahwa *environmental performance* berpengaruh secara signifikan positif terhadap *carbon emission disclosure*. Sedangkan *carbon risk management, board diversity*, dan *sustainability committee* tidak berpengaruh terhadap *carbon emission disclosure*.

Kata Kunci : *carbon emission disclosure, carbon risk management, board diversity, sustainability committee*, dan *environmental performance*.