

***CARBON EMISSION DISCLOSURE: ENVIRONMENTAL
PERFORMANCE, CARBON PERFORMANCE AND BOARD
DIVERSITY***

By Sadira Ashia Priliana

Abstract

This study aims to see the effect of environmental performance, carbon performance and board diversity on carbon emission disclosure. The population used in this study are non-financial companies listed on the Indonesia Stock Exchange in 2018-2020. The sample obtained in this study was conducted using purposive sampling method by producing 92 samples of companies. Hypothesis testing was carried out using multiple linear regression analysis. Based on the results of the multiple regression test and the t-test, the results show that environmental performance has an effect on carbon emission disclosures, while the variable carbon performance, foreign diversity and company size have no effect on carbon emission disclosures.

Keywords: *Carbon Emission Disclosure, Environmental Performance, Carbon Performance, Board Diversity, Company Size.*

***CARBON EMISSION DISCLOSURE: KINERJA
LINGKUNGAN, CARBON PERFORMANCE DAN BOARD
DIVERSITY***

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Abstrak

Tujuan dari penelitian ini ialah untuk menguji bagaimana pengaruh dari kinerja lingkungan, *carbon performance* dan *board diversity* terhadap *carbon emission disclosure*. Populasi yang digunakan pada penelitian ini ialah perusahaan *non-financial* yang *listing* di Bursa Efek Indonesia pada tahun 2018-2020. Sampel yang diperoleh pada penelitian ini dilakukan dengan menggunakan metode *purposive sampling* dengan menghasilkan 92 sampel perusahaan. Pengujian hhipotesis yang dilakukan menggunakan analisis regresi linear berganda. Berdasarkan analisis regresi linear berganda serta uji t menunjukkan yakni kinerja lingkungan berpngaruh terhadap *carbon emission disclosure*, sedangkan pada variabel *carbon performance*, *foreign diversity* serta ukuran perusahaan tidak berpengaruh terhadap *carbon emission disclosure*.

Kata Kunci: *Carbon Emission Disclosure*, Kinerja Lingkungan, *Carbon Performance*, *Board Diversity*, Ukuran perusahaan.