

The Effect of Media Exposure, Carbon Performance, dan Firm's Characteristics on Carbon Emission Disclosure

By Sekar Kinanti Putri

Abstracts

This research is a quantitative study that aims to investigate the effect of media exposure, carbon performance, and firm's characteristics on carbon emission disclosure, and with firm size and firm age as control variables. Carbon emission disclosure in this study is measured using carbon emission disclosure checklists. The sample used in this study are 334 non-financial companies that are listed in the Indonesia Stock Exchange (IDX) during the period of 2018-2021. The analysis technique used is multiple regression analysis with panel data using STATA version 17 program with a significance level of 5%. The result indicated that (1) media exposure has no significant effect on carbon emission disclosure. (2) carbon performance has negative significant effect on carbon emission disclosure. (4) profitability has no significant effect on carbon emission disclosure. (5) leverage has no significant effect on carbon emission disclosure.

Keywords : Media Exposure, Carbon Performance, Profitability, Leverage, Carbon Emission Disclosure.

Pengaruh *Media Exposure*, Kinerja Karbon, dan Karakteristik Perusahaan terhadap *Carbon Emission Disclosure*

Oleh Sekar Kinanti Putri

Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *media exposure*, kinerja karbon dan karakteristik perusahaan terhadap *carbon emission disclosure* dengan ukuran perusahaan dan umur perusahaan sebagai variabel kontrol. *Carbon emission disclosure* pada penelitian ini diukur menggunakan *carbon emission disclosure checklist*. Sampel penelitian ini berjumlah 334 perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2021. Teknik analisis yang digunakan adalah analisis regresi linear berganda dengan menggunakan program STATA versi 17 untuk regresi data panel dengan level signifikansi sebesar 5%. Penelitian ini menunjukkan bahwa (1) *media exposure* tidak berpengaruh signifikan terhadap *carbon emission disclosure*. (2) kinerja karbon berpengaruh signifikan negatif terhadap *carbon emission disclosure*. (4) profitabilitas tidak berpengaruh signifikan terhadap *carbon emission disclosure*. (5) *leverage* tidak berpengaruh signifikan terhadap *carbon emission disclosure*.

Kata Kunci : *Media Exposure*, Kinerja Karbon, Profitabilitas, *Leverage*, *Carbon Emission Disclosure*.