

**THE INFLUENCE OF GREEN INVESTMENT, BOARD  
GENDER DIVERSITY, ENVIRONMENTAL COMMITTEE, AND  
FOREIGN OWNERSHIP ON CARBON EMISSION  
DISCLOSURE**

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***Abstract***

*According to the World Research Institute, in 2019 Indonesia ranked as the 8th largest contributor to greenhouse gas emissions. The high ranking of carbon emissions can encourage companies to reduce emissions generated from company operations which are disclosed through Carbon Emission Disclosure. This research is a quantitative study that aims to determine the effect of Green Investment, Board Gender Diversity, Environmental Committee, and Foreign Ownership on Carbon Emission Disclosure. This study uses non-financial companies listed on the Indonesia Stock Exchange and participants in the PROPER organized by the Ministry of Environment and Forestry during the 2020-2022 period. The sample selection was determined using purposive sampling method so that 41 non-financial companies were collected with a total research sample of 123. Hypothesis testing in this study uses Multiple Linear Regression Analysis with STATA 17 software and a significance level of 5%. The results of the test obtained (1) Green Investment has a positive and significant effect on Carbon Emission Disclosure, (2) Board Gender Diversity has no significant effect on Carbon Emission Disclosure, (3) Environmental Committee has a positive and significant effect on Carbon Emission Disclosure, and (4) Foreign Ownership Investment has a positive and significant effect on Carbon Emission Disclosure.*

**Keywords:** *Carbon Emission Disclosure, Green Investment, Board Gender Diversity, Environmental Committee, Foreign Ownership*

**PENGARUH *GREEN INVESTMENT, BOARD GENDER DIVERSITY, ENVIRONMENTAL COMMITTEE, DAN FOREIGN OWNERSHIP* TERHADAP *CARBON EMISSION DISCLOSURE***

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**Abstrak**

Berdasarkan *World Research Institue*, pada tahun 2019 Indonesia meraih ranking ke-8 sebagai negara penyumbang emisi gas rumah kaca terbesar. Tingginya peringkat emisi karbon tersebut mampu mendorong perusahaan untuk mengurangi emisi yang dihasilkan dari operasional perusahaan yang diungkapkan melalui *Carbon Emission Disclosure*. Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *Green Investment, Board Gender Diversity, Environmental Committee*, dan *Foreign Ownership* terhadap *Carbon Emission Disclosure*. Penelitian ini menggunakan perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia dan peserta PROPER yang diselenggarakan oleh Kementerian Lingkungan Hidup dan Kehutanan selama periode 2020-2022. Pemilihan sampel ditentukan dengan menggunakan *metode purposive sampling* sehingga terkumpul sebanyak 41 perusahaan non-keuangan dengan keseluruhan total sampel penelitian adalah 123. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan *software* STATA 17 dan tingkat signifikansi 5%. Hasil dari pengujian diperoleh (1) *Green Investment* berpengaruh positif dan signifikan terhadap *Carbon Emission Disclosure*, (2) *Board Gender Diversity* tidak terdapat pengaruh signifikan terhadap *Carbon Emission Disclosure*, (3) *Environmental Committee* berpengaruh positif dan signifikan terhadap *Carbon Emission Disclosure*, dan (4) *Foreign Ownership* berpengaruh positif dan signifikan terhadap *Carbon Emission Disclosure*.

**Kata kunci:** *Carbon Emission Disclosure, Green Investment, Board Gender Diversity, Environmental Committee, Foreign Ownership*