

Pengaruh *Media Exposure*, Kinerja Lingkungan dan Tipe Industri Terhadap *Carbon Emission Disclosure*

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *Media Exposure*, Kinerja Lingkungan dan Tipe Industri terhadap *Carbon Emission Disclosure*. Variabel independen dalam penelitian ini adalah *media exposure* diukur dengan variabel dummy, kinerja lingkungan diukur dengan ordinal dan tipe industri diukur dengan variabel dummy. *Carbon Emission Disclosure* sebagai variabel dependen diukur dengan menggunakan *checklist* yang diadopsi dari penelitian Choi *et al.* Populasi dalam penelitian ini adalah seluruh perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014-2016. Pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dan total sampel yang diperoleh per tahun sebanyak 36 perusahaan. Metode analisis yang digunakan meliputi analisis statistik deskriptif, uji asumsi klasik, uji hipotesis, dan analisis linier berganda. Hasil dari penelitian ini menunjukkan bahwa *Media Exposure* berpengaruh signifikan terhadap *Carbon Emission Disclosure*, sedangkan Kinerja Lingkungan dan Tipe Industri tidak berpengaruh signifikan terhadap *Carbon Emission Disclosure*. Variabel *Carbon Emission Disclosure* dapat dijelaskan oleh variabel *Media Exposure*, Kinerja Lingkungan dan Tipe Industri sebesar 30%, sedangkan sisanya sebesar 70% dijelaskan oleh variabel lain yang tidak diteliti dalam penelitian.

Kata Kunci : Pengungkapan Emisi Karbon, Pengungkapan Sukarela, *Media Exposure*, Kinerja Lingkungan, Tipe Industri

The Influence Of Media Exposure, Environmental Performance and Type of Industry Toward the Carbon Emission Disclosure

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Abstract

The purpose of this research is to test the influence of Media Exposure, Environmental Performance And Type of Industry to Carbon Emission Disclosure. The independent variable in this research is Media Exposure measured using dummy variables, Environmental Performance is measured using ordinal And Type of Industry is measured using dummy variables. Carbon Emission Disclosure as dependent variable is measured using a checklist that was adopted from research Choi et al. The population of this research are non financial companies that listed in the year 2014-2016. By using purposive sampling method and obtained a total sample of 36 companies per year. Methods of analysis of this research include statistic descriptive analysis, test classic assumptions, hypothesis testing and multiple linier. Results from this study indicate that Media Exposure significantly influence to the extent of carbon emission disclosure. Meanwhile Enviromental Performance and Type of Industry had no significantly influence to the extent of carbon emission disclosure. Variable Carbon Emission Disclosure can be explained by the variable Media Exposure, environmental performance and the type of Industry amounted to 30%, while the remaining 70% is influenced by the other variables which is not researched in the study.

Keyword : Carbon Emission Disclosure, Voluntary Disclosure, Media Exposure, Environmental Performance, Type of Industry