

***THE INFLUENCE OF THE BOARD OF COMMISSIONERS AND AUDIT
COMMITTEE ON CARBON EMISSION DISCLOSURE WITH BOARD
GENDER DIVERSITY AS A MODERATING VARIABLE***

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ABSTRACT

This study aims to analyze the impact of the board of commissioners and the audit committee, with gender diversity as a moderating variable, on carbon emission disclosure. The research focuses on manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 3-year period (2021, 2022, and 2023). A purposive sampling method was used to select the sample, resulting in a total of 282 samples. Data analysis was conducted using multiple linear regression with the help of STATA version 17 software. The results of the study reveal that the board of commissioners and the audit committee do not have an impact on carbon emission disclosure. However, gender diversity has been proven to moderate the relationship between the board of commissioners and carbon emission disclosure. On the other hand, gender diversity does not moderate or strengthen the relationship between the audit committee and carbon emission disclosure.

Keywords: *carbon emissions disclosure, board size, audit committee, gender diversity*

**PENGARUH DEWAN KOMISARIS DAN KOMITE AUDIT TERHADAP
PENGUNGKAPAN EMISI KARBON DENGAN DEWAN GENDER
DIVERSITY SEBAGAI VARIABEL MODERATING**

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ABSTRAK

Tujuan penelitian bertujuan untuk menganalisis pengaruh *board of commissioner* dan *audit committee* dengan *gender diversity* sebagai variabel moderasi terhadap *carbon emission disclosure*. Penelitian ini berfokus pada perusahaan sektor manufaktur yang *listing* di BEI periode 3 tahun (2021, 2022, dan 2023). Sampel ditentukan melalui metode *purposive sampling* yang menghasilkan 94 perusahaan. Analisis data dilakukan dengan menerapkan regresi linear berganda dengan bantuan perangkat lunak STATA versi 17. Hasil penelitian mengungkapkan bahwa dewan komisaris dan komite audit tidak berpengaruh terhadap pengungkapan emisi karbon. Namun, keberagaman gender terbukti mampu memoderasi hubungan antara dewan komisaris dan pengungkapan emisi karbon. Sebaliknya, keberagaman gender tidak dapat memoderasi atau memperkuat hubungan antara komite audit dan pengungkapan emisi karbon.

Kata Kunci: *carbon emissions disclosure, board size, audit committee, gender diversity*