

***THE EFFECT OF BOARD SIZE, MANAGERIAL OWNERSHIP, AND
AUDIT COMMITTEE ON CARBON EMISSIONS DISCLOSURE***

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ABSTRACT

This quantitative research was conducted with the aim of determining the effect of board size, managerial ownership, and audit committee on carbon emissions disclosure. The population used in this study were manufacturing sector companies listed on the Indonesia Stock Exchange during the period 2021-2023. Sample selection was carried out using the purposive sampling method and resulted in a total sample of 94 companies with a period of 3 years, so that the total research sample was 282 samples. Panel data linear regression analysis was chosen as the analysis method processed using STATA 12.1 software. The results of the study showed that board size proxied by the size of the board of commissioners, managerial ownership, and audit committee did not have a significant effect on carbon emissions disclosure.

Keywords: *carbon emissions disclosure, board size, managerial ownership, audit committee*

PENGARUH *BOARD SIZE*, *MANAGERIAL OWNERSHIP*, DAN *AUDIT COMMITTEE* TERHADAP *CARBON EMISSIONS DISCLOSURE*

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ABSTRAK

Penelitian jenis kuantitatif ini dilakukan dengan tujuan untuk mengetahui pengaruh *board size*, *managerial ownership*, dan *audit committee* terhadap *carbon emissions disclosure*. Populasi yang digunakan dalam penelitian ini adalah perusahaan sektor manufaktur yang sudah terdaftar di Bursa Efek Indonesia selama periode 2021 – 2023. Pemilihan sampel dilakukan dengan menggunakan metode *purposive sampling* dan menghasilkan total sampel perusahaan sebanyak 94 perusahaan dengan jangka waktu 3 tahun, sehingga total sampel penelitian adalah 282 sampel. Analisis regresi linear data panel dipilih sebagai metode analisis yang diolah menggunakan *software* STATA 12.1. Hasil penelitian menunjukkan bahwa *board size* yang diproksikan dengan ukuran dewan komisaris, *managerial ownership*, dan *audit committee* tidak memiliki pengaruh yang signifikan terhadap *carbon emissions disclosure*.

Kata Kunci: *carbon emissions disclosure*, *board size*, *managerial ownership*, *audit committee*