

The Influence of Good Corporate Governance and Environmental Performance on Carbon Emission Disclosure

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ABSTRACT

This research aims to determine the influence of institutional ownership, environmental performance, size of the board of directors and composition of the Board of Independent Commissioners. The population in this research is manufacturing sector companies listed on the Indonesia Stock Exchange (BEI) in 2021-2023. The sample was determined using purposive sampling and resulted in 159 samples from 53 companies. This research uses a quantitative approach and hypothesis testing using multiple linear analysis with a significance level of 5% or 0.05 and assisted by STATA version 17 software. It produces findings that institutional ownership has no effect on carbon emission disclosure. Meanwhile, environmental performance, the size of the board of directors and the composition of independent commissioners influence carbon emission disclosure..

Keywords: *Carbon Emission Disclosure, Institutional Ownership, Environmental Performance, Board Size, Independent Commissioner Composition.*

Pengaruh *Good Corporate Governance* dan Kinerja Lingkungan Terhadap *Carbon Emission Disclosure*

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh dari kepemilikan institusional, kinerja lingkungan, ukuran dewan direksi dan Komposisi Dewan Komisaris Independen. Populasi dalam penelitian ini ialah perusahaan sektor manufaktur yang *listed* di Bursa Efek Indonesia (BEI) pada tahun 2021-2023. Penentuan sampel menggunakan *purposive sampling* dan menghasilkan 159 sampel dari 53 perusahaan. Penelitian ini menggunakan pendekatan kuantitatif dan pengujian hipotesis menggunakan analisis linear berganda dengan tingkat signifikansi 5% atau 0,05 dan dibantu *software* STATA versi 17. Menghasilkan temuan bahwa kepemilikan institusional tidak berpengaruh terhadap *carbon emission disclosure*. Sementara kinerja lingkungan, ukuran dewan direksi dan komposisi komisaris independen berpengaruh terhadap *carbon emission disclosure*.

Kata Kunci: *Carbon Emission Disclosure*, Kepemilikan Institusional, Kinerja Lingkungan, Ukuran Dewan Direksi, Komposisi Dewan Komisaris Independen.