

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite audit terhadap *Carbon Emission Disclosure* pada perusahaan sektor pertambangan. Karakteristik komite audit dibagi menjadi tiga bagian yaitu *Audit Committee Meeting*, *Audit Committee Size* dan *Audit Committee Gender*. Penelitian menggunakan 192 perusahaan dari 235 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019. Pengujian hipotesis dalam penelitian ini menggunakan uji analisis statistik deskriptif, uji korelasi pearson, uji asumsi klasik, dan uji analisis regresi berganda dengan *software* SPSS 25.0. Hasil dari penelitian ini menggambarkan bahwa *Audit Committee Meeting* berpengaruh signifikan terhadap *Carbon Emission Disclosure*, sedangkan *Audit Committee Size* dan *Audit Committee Gender* ditemukan tidak berpengaruh. Penelitian ini dapat membantu *stakeholder* dalam pengambilan keputusan serta mendukung regulasi pemerintah dalam rangka mengurangi emisi karbon di Indonesia.

Kata Kunci : *Carbon Emission Disclosure*, Komite Audit, *Audit Committee Meeting*, *Audit Committee Size*, *Audit Committee Gender*

ABSTRACT

This study aims to examine the influence of audit committee characteristics on Carbon Emission Disclosure in mining sector companies. The audit committee characteristics are divided into three parts, namely the Audit Committee Meeting, the Audit Committee Size and the Gender Audit Committee. The study used 192 companies from 235 companies listed on the Indonesia Stock Exchange in 2015-2019. Hypothesis testing in this research uses descriptive statistical analysis test, the Pearson correlation test, classical assumption test and multiple regression analysis with SPSS 25.0 software. The results of this study illustrate that the Audit Committee Meeting has a significant impact on Carbon Emission Disclosure, while the Audit Committee Size and the Gender Audit Committee has no effect. This research can assist stakeholders in decision making and supports government regulations for reducing carbon emissions in Indonesia.

Keywords : Carbon Emission Disclosure, Audit Committee, Audit Committee Meeting, Audit Committee Size, Audit Committee Gender