

ABSTRAK

Penelitian ini menguji peran karakteristik tata kelola perusahaan terhadap pengungkapan emisi karbon pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Jumlah observasi yang digunakan adalah 244 perusahaan. Pengujian hipotesis menggunakan regresi Ordinary Least Square. Di sisi lain, uji F menunjukkan model yang stabil dan signifikan. Nilai R-Square sebesar 42,89%, menunjukkan ada variabel lain yang dapat mempengaruhi model sebesar 57,11%. Hasil penelitian ini menunjukkan ada tiga variabel yang tidak berpengaruh signifikan terhadap pengungkapan emisi karbon, yaitu board size, environmental management systems dan leverage. Dalam penelitian ini hal yang menarik menangkap efek interaksi antara jenis industri dan ukuran perusahaan. Disisi lain penelitian ini mempunyai tujuh variabel signifikan yaitu, board independent, board diversity, kinerja lingkungan, military connection, age firms, size firms dan industry. Hasil ini mendukung penelitian sebelumnya Choi *et al.*, (2013); Rankin *et al.*, (2011); **Kılıc dan Kuzey (2019)**; **Nasih *et al.***, (2019).

Kata Kunci : *Board Size, Independent Commissioner, Independent Director, Gender Diversity, Foreign Diversity, Environmental Management Systems, Kinerja Lingkungan, Military Connection, Carbon Emission Disclosure.*

ABSTRACT

The study tested the role of good corporate governance to disclosure of carbon emissions in companies listed on the Indonesia Stock Exchange (IDX) of 2013 until 2017. The data used was 244 company. The testing of hypotheses using ordinary least square regression. On the other side, the f shows a model that is stable and significant. R-square is 42,89%, showing no other variables that can affect a model of 57,11%. The result of this research shows it has three variables without significant impact on carbon emissions disclosure is, board size, environmental management systems and leverage. In this research interesting catch the effects of interaction between the type industry and size firms. On the other side of this research has seven variable is significant. On the other hand this research has seven variable significant that is, board independent, board diversity, performance environment, military connection, age firms, size firms and type industry. This outcome support previous studies Choi *et al.*, (2013); Rankin *et al.*, (2011); **Kılıc and Kuzey (2019)**; **Nasih *et al.***, (2019).

Keywords : *Board Size, Independent Commissioner, Independent Director, Gender Diversity, Foreign Diversity, Environmental Management Systems, Kinerja Lingkungan, Military Connection, Carbon Emission Disclosure.*