

Bab V

PENUTUP

5.1. Kesimpulan

Penelitian ini dilakukan untuk memberikan bukti empiris pengaruh ukuran dewan komisaris, proporsi dewan komisaris independen, dan proporsi dewan komisaris wanita terhadap pengungkapan emisi karbon pada perusahaan sektor pertambangan dan pertanian yang terdaftar di BEI tahun 2016-2019. Total sampel awal penelitian ini adalah sebanyak 284. Namun, ada beberapa sampel yang tidak sesuai dengan kriteria sampel yang telah dibuat. Oleh karena itu, sampel akhir pada penelitian ini adalah sebanyak 112. Hasil dari penelitian ini sebagai berikut:

1. Ukuran dewan komisaris berpengaruh positif terhadap pengungkapan emisi karbon. Artinya, semakin banyak komisaris yang ada di dewan dapat meningkatkan kecenderungan perusahaan untuk mengungkapkan emisi karbon.
2. Proporsi dewan komisaris independen tidak berpengaruh positif terhadap pengungkapan emisi karbon. Artinya, banyak sedikitnya proporsi dewan komisaris independen bukan menjadi faktor yang memengaruhi perusahaan untuk mengungkapkan emisi karbon.
3. Proporsi dewan komisaris wanita tidak berpengaruh positif terhadap pengungkapan emisi karbon. Artinya, banyak sedikitnya proporsi dewan komisaris wanita bukan menjadi faktor yang memengaruhi perusahaan untuk mengungkapkan emisi karbon.

5.2. Keterbatasan dan Saran

Keterbatasan yang dialami penulis adalah nilai *adjusted r*² dalam penelitian ini hanya sebesar 9,1%. Hal ini berarti kemampuan variabel independen dalam memengaruhi variabel dependen tidak cukup kuat. Bagi penulis yang ingin menulis terkait topik serupa diharapkan dapat menambahkan variabel lain yang dapat meningkatkan nilai *adjusted r*².



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LAMPIRAN

DATA PENELITIAN

Kode Perusahaan	Tahun	Ukuran Dewan Komisaris	Proporsi Dewan Komisaris Independen	Proporsi Dewan Komisaris Wanita	Pengungkapan Emisi Karbon
AALI	2016	5	0,40	0	0,61
AALI	2017	5	0,40	0	0,50
AALI	2018	4	0,50	0	0,17
AALI	2019	4	0,50	0	0,28
ANJT	2016	8	0,50	0	0,72
ANJT	2017	8	0,50	0	0,89
ANJT	2018	8	0,50	0	0,89
ANJT	2019	7	0,43	0	0,83
BISI	2016	3	0,33	0,33	0,11
BISI	2017	3	0,33	0,33	0,11
BISI	2018	3	0,33	0,33	0,22
BISI	2019	3	0,33	0,33	0,22
BWPT	2016	4	0,50	0	0,22
BWPT	2017	5	0,40	0	0,22
BWPT	2018	5	0,40	0	0,11
BWPT	2019	4	0,50	0	0,11
DSNG	2016	8	0,38	0	0,28
DSNG	2017	10	0,30	0,10	0,22
DSNG	2018	9	0,33	0,11	0,17
DSNG	2019	9	0,33	0,11	0,22
GZCO	2016	4	0,25	0	0,22
GZCO	2017	3	0,33	0	0,11
GZCO	2018	3	0,33	0	0,11
GZCO	2019	3	0,33	0	0,11
LSIP	2016	6	0,33	0,17	0,67
LSIP	2017	6	0,33	0,17	0,72
LSIP	2018	6	0,33	0	0,56
LSIP	2019	5	0,40	0	0,67
PALM	2016	6	0,50	0	0,11
PALM	2017	5	0,40	0	0,11

PALM	2018	5	0,40	0	0,11
PALM	2019	5	0,40	0	0,22
SGRO	2016	3	0,33	0	0,22
SGRO	2017	3	0,33	0	0,33
SGRO	2018	3	0,33	0	0,17
SGRO	2019	3	0,33	0	0,44
SMAR	2016	8	0,50	0,13	0,72
SMAR	2017	8	0,50	0,13	0,39
SMAR	2018	7	0,43	0,14	0,67
SMAR	2019	7	0,43	0,14	0,67
SSMS	2016	3	0,33	0	0,22
SSMS	2017	3	0,33	0	0,28
SSMS	2018	4	0,25	0	0,56
SSMS	2019	4	0,25	0	0,78
UNSP	2016	6	0,50	0	0,33
UNSP	2017	5	0,40	0	0,33
UNSP	2018	5	0,40	0	0,17
UNSP	2019	5	0,40	0	0,17
ADRO	2016	5	0,40	0	0,11
ADRO	2017	5	0,40	0,20	0,17
ADRO	2018	4	0,25	0,25	0,44
ADRO	2019	5	0,40	0,20	0,44
ANTM	2016	6	0,33	0	0,61
ANTM	2017	6	0,33	0	0,61
ANTM	2018	6	0,33	0	0,56
ANTM	2019	6	0,33	0	0,56
ARII	2016	6	0,33	0	0,11
ARII	2017	5	0,40	0	0,11
ARII	2018	5	0,40	0	0,11
ARII	2019	4	0,50	0	0,11
BRMS	2016	3	0,33	0	0,11
BRMS	2017	3	0,67	0	0,11
BRMS	2018	3	0,67	0	0,11
BRMS	2019	3	0,67	0	0,56
BUMI	2016	3	0,33	0	0,39
BUMI	2017	8	0,38	0	0,61
BUMI	2018	8	0,38	0	0,78

BUMI	2019	8	0,38	0	0,61
BYAN	2016	5	0,40	0	0,22
BYAN	2017	5	0,40	0	0,11
BYAN	2018	6	0,33	0	0,11
BYAN	2019	5	0,40	0	0,11
DOID	2016	7	0,57	0,14	0,11
DOID	2017	6	0,67	0	0,11
DOID	2018	7	0,57	0	0,11
DOID	2019	7	0,57	0	0,11
DSSA	2016	4	0,50	0,25	0,11
DSSA	2017	4	0,50	0,25	0,44
DSSA	2018	4	0,50	0,25	0,44
DSSA	2019	5	0,60	0,20	0,56
INDY	2016	4	0,50	0	0,06
INDY	2017	4	0,50	0	0,28
INDY	2018	5	0,40	0	0,44
INDY	2019	5	0,40	0	0,72
ITMG	2016	5	0,40	0,20	0,67
ITMG	2017	7	0,29	0,14	0,78
ITMG	2018	5	0,40	0,20	0,89
ITMG	2019	6	0,50	0,17	0,72
PTBA	2016	6	0,33	0	0,33
PTBA	2017	6	0,33	0	0,22
PTBA	2018	6	0,33	0	0,28
PTBA	2019	6	0,33	0	0,44
PTRO	2016	5	0,40	0	0,28
PTRO	2017	5	0,40	0	0,44
PTRO	2018	5	0,40	0	0,33
PTRO	2019	5	0,40	0	0,22
MEDC	2016	5	0,40	0,20	0,44
MEDC	2017	5	0,40	0,20	0,44
MEDC	2018	5	0,40	0,20	0,50
MEDC	2019	5	0,40	0,20	0,56
INCO	2016	10	0,30	0,20	0,17
INCO	2017	10	0,30	0,20	0,44
INCO	2018	6	0,33	0	0,56
INCO	2019	5	0,20	0	0,67

MDKA	2016	4	0,50	0	0,44
MDKA	2017	4	0,50	0	0,50
MDKA	2018	6	0,33	0	0,39
MDKA	2019	6	0,33	0	0,50
TINS	2016	6	0,50	0	0,28
TINS	2017	5	0,20	0	0,17
TINS	2018	5	0,20	0	0,39
TINS	2019	5	0,20	0	0,44



LAMPIRAN

HASIL UJI

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ukuran dewan komisaris	112	3	10	5,29	1,685
proporsi dewan komisaris independen	112	,20	,67	,3980	,09891
keragaman gender dewan komisaris	112	,00	,33	,0551	,09580
pengungkapan emisi karbon	112	,06	,89	,3663	,23091
Valid N (listwise)	112				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		112
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,21719864
	Absolute	,098
Most Extreme Differences	Positive	,098
	Negative	-,063
Kolmogorov-Smirnov Z		1,036
Asymp. Sig. (2-tailed)		,233

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
								(Constant)
1	ukuran dewan komisaris	,043	,012	,312	3,443	,001	,999	1,001
	proporsi dewan komisaris independen	-,200	,213	-,085	-,937	,351	,999	1,001
	keragaman gender dewan komisaris	,221	,218	,092	1,015	,312	,999	1,001

a. Dependent Variable: pengungkapan emisi karbon

Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
						(Constant)
1	Ukuran dewan komisaris	,004	,003	,109	1,137	,258
	Proporsi dewan komisaris independen	-,038	,059	-,061	-,634	,527
	Keragaman gender dewan komisaris	,002	,060	,003	,029	,977

a. Dependent Variable: abs_res2

Uji Autokorelasi (*Durbin Watson*)

Model Summary^{c,d}

Model	R	R Square ^b	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,669 ^a	,448	,433	,18097	,448	29,206	3	108	,000	1,877

a. Predictors: Lag_x3, Lag_x2, Lag_x1

b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.

c. Dependent Variable: Lag_y

d. Linear Regression through the Origin

Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,339 ^a	,115	,091	,22019

a. Predictors: (Constant), keragaman gender dewan komisaris, ukuran dewan komisaris, proporsi dewan komisaris independen

b. Dependent Variable: pengungkapan emisi karbon

Uji nilai F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,683	3	,228	4,698	,004 ^b
	Residual	5,235	108	,048		
	Total	5,919	111			

a. Dependent Variable: pengungkapan emisi karbon

b. Predictors: (Constant), keragaman gender dewan komisaris, ukuran dewan komisaris, proporsi komisaris independen

Uji nilai t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,208	,111		1,863	,065
ukuran dewan komisaris	,043	,012	,312	3,443	,001
proporsi komisaris independen	-,200	,213	-,085	-,937	,351
keragaman gender dewan komisaris	,221	,218	,092	1,015	,312

a. Dependent Variable: pengungkapan emisi karbon