

**THE EFFECT OF BOARD OF DIRECTORS,  
ENVIRONMENTAL COMMITTEE, GENDER  
DIVERSITY AND AUDIT COMMITTEE ON CARBON  
EMISSION DISCLOSURE**

**(Empirical Study on Companies Listed on the IDX in 2016 - 2019)**



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**Thesis Entitled**

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**Letter of Statement**

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## **AUTHENTICITY ACKNOWLEDGEMENT**

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**THE EFFECT OF BOARD OF DIRECTORS, ENVIRONMENTAL  
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Is really my own thinking and writing. I fully knowledge that my writings do not contain other or parts of others writing, except for those that have been cited and mentioned it in the references.

**Yogyakarta, 1 May 2021**

**Geovan Dwinatal Sutrisno**

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## **ABSTRACT**

Countries are starting to feel the impact of climate change, especially due to carbon emissions. many companies are starting to realize to make efforts to reduce carbon. Disclosure of carbon emissions is a form of corporate responsibility to the environment. The purpose of disclosing carbon emissions is to maintain the sustainability of the company in the future. Corporate governance has an important role in making decisions related to the disclosure of voluntary carbon emissions in Indonesia. This study aims to provide empirical evidence regarding the effect of board size, gender diversity, environmental committees, and audit committees on carbon emission disclosures. A total of 40 samples with 160 observations were selected in this study. The sample consisted of companies listed on the IDX in 2016 - 2019 which were obtained using a purposive sampling method. The test is done by using multiple regression analysis method. The results showed that the size of the board of directors, gender diversity, and the audit committee did not affect the disclosure of carbon emissions, while the environmental committee had a positive effect on the disclosure of carbon emissions.

**Keywords: Corporate Governance, Gender Diversity, EnvironmentalCommittee, Audit Committee, Carbon Emission Disclosure**