

CHAPTER V

CONCLUSION

5.1 Conclusion

Based on the result of data analysis, the conclusion is follows:

1. Board of director has no effect on carbon emission disclosure.
2. Environmental committee has positive effect on carbon emission disclosure.
3. Gender diversity has no effect on carbon emission disclosure.
4. Audit committee has no effect on carbon emission disclosure

5.2 Limitation and Suggestion

The limitation in this study is that there are very few companies that constanly disclose carbon emissions. In addition, because in measure disclosure variables using a checklist has a high subjectivity, the difference in perceptions between this study and other studies can occur. The next researcher can add other independent variables that are thought to have an effect on the disclosure of carbon emissions, such as independent board of commissioners and the environmental management system.

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