

**THE IMPACT OF ENVIRONMENTAL PERFORMANCE AND
INSTITUTIONAL OWNERSHIP ON CARBON EMISSIONS
DISCLOSURE**

THESIS

**Presented as Partial Fulfillment of the Requirements for the Degree of
Sarjana Akuntansi (S1) in Accounting Program
Faculty of Business and Economics Universitas Atma Jaya Yogyakarta**



Arranged by:

Maria Putri Bintang Minarko

201525379

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UNIVERSITAS ATMA JAYA YOGYAKARTA**

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14 May 2024

THESIS

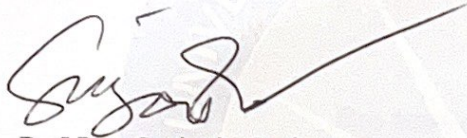
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Has been defended and accepted on June 7th, 2024 towards fulfilment of the
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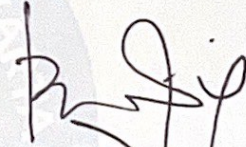
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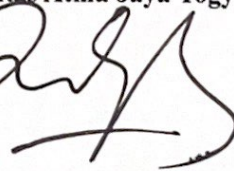
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AUTHENTICITY ACKNOWLEDGEMENT

I hereby declare that the thesis with the title:

THE IMPACT OF ENVIRONMENTAL PERFORMANCE AND INSTITUTIONAL OWNERSHIP ON CARBON EMISSIONS DISLOCORE

Is really my own thinking and writing, I fully knowledge that my writing does not contain other or parts of others writing, except for those that have been cited and mentioned in the references.

Yogyakarta, May 14th 2024



Maria Putri Bintang Minarko

MOTTO

“Dia memberi kekuatan kepada yang lelah dan menambah semangat kepada yang tidak berdaya” – Yesaya 40:29

“However difficult life may seem, there is always something you can do and succeed at.” – Stephen Hawking

“What you learn is yours forever” – Anonymous

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The researchers realize that this thesis has limitations and is not free from errors and deficiencies. Therefore, the authors expect all criticism and suggestions that can make the research better. Finally, the researcher would like to thank and hope that this thesis can be useful for readers.

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ABSTRACT

This research aims to prove whether or not there is an effect of environmental performance and institutional ownership on carbon emissions disclosure. The type of data used is secondary archives in the form of annual report data and sustainability reports as well as reports on ministerial decisions regarding environmental performance assessments in all company sectors for the 2016-2022 period. The report was obtained from each company's website, the official website of the Indonesian Stock Exchange, and the website of the Minister of Environment and Forestry of the Republic of Indonesia. The proxies used to measure environmental performance are the PROPER assessment, institutional ownership uses the percentage of domestic and foreign institutional ownership, and carbon emissions disclosure uses the Carbon Disclosure Project Checklist content analysis. 362 samples were obtained and processed using SPSS version 27. The research results showed that environmental performance had a positive significant on carbon emissions disclosure, while institutional ownership had no effect on carbon emissions disclosure.

Keywords: *Carbon Emissions Disclosure, Environmental Performance, Institutional Ownership.*