

ABSTRAK

PENGARUH KINERJA LINGKUNGAN, *MEDIA EXPOSURE*, DAN *GOOD CORPORATE GOVERNANCE* TERHADAP *CARBON EMISSION DISCLOSURE*

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Penelitian ini bertujuan untuk menguji pengaruh kinerja lingkungan, *media exposure*, kepemilikan manajerial, dan kepemilikan institusional terhadap *carbon emission disclosure*. Kinerja lingkungan diukur dengan peringkat PROPER, *media exposure* diukur dengan variabel *dummy*, kepemilikan manajerial diukur dengan hasil perhitungan dari saham yang dimiliki manajerial dibagi saham beredar perusahaan, dan kepemilikan institusional diukur dengan hasil perhitungan dari saham yang dimiliki institusi dibagi saham beredar perusahaan. Penelitian ini dilakukan pada perusahaan sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2018 sampai tahun 2022. Sampel penelitian dipilih berdasarkan beberapa kriteria yang telah ditentukan dan observasi akhir yang terpilih berjumlah 110 observasi. Hipotesis penelitian diuji dengan analisis regresi berganda. Hasil analisis menunjukkan bahwa kinerja lingkungan dan kepemilikan manajerial tidak memiliki pengaruh terhadap pengungkapan emisi karbon. Sedangkan *media exposure* dan kepemilikan institusional memiliki pengaruh terhadap pengungkapan emisi karbon.

Kata Kunci: Carbon Emission Disclosure, Kinerja Lingkungan, Media Exposure, Good Corporate Governance, Kepemilikan Manajerial, Kepemilikan Institusional

ABSTRACT

***THE EFFECT OF ENVIRONMENTAL PERFORMANCE, MEDIA
EXPOSURE, AND GOOD CORPORATE GOVERNANCE ON CARBON
EMISSION DISCLOSURE***

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This study aims to examine the effect of environmental performance, media exposure, managerial ownership and institutional ownership on the disclosure of carbon emissions. Environmental performance is measured by the PROPER rating, media exposure is measured by a dummy variable, managerial ownership is measured by calculating the shares owned by managers divided by the company's outstanding shares, and institutional ownership is measured by calculating the shares owned by institutions divided by the company's outstanding shares. This research was conducted on basic industrial and chemical sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018 to 2022. The research sample was selected based on several predetermined criteria and the final observations selected were 110 observations. The research hypothesis was tested using multiple regression analysis. The results of the analysis show that environmental performance and managerial ownership have no influence on carbon emissions disclosure. Meanwhile, media exposure and institutional ownership have an influence on carbon emissions disclosure.

Keywords: Carbon Emission Disclosure, Environmental Performance, Media Exposure, Good Corporate Governance, Managerial Ownership, Institutional Ownership