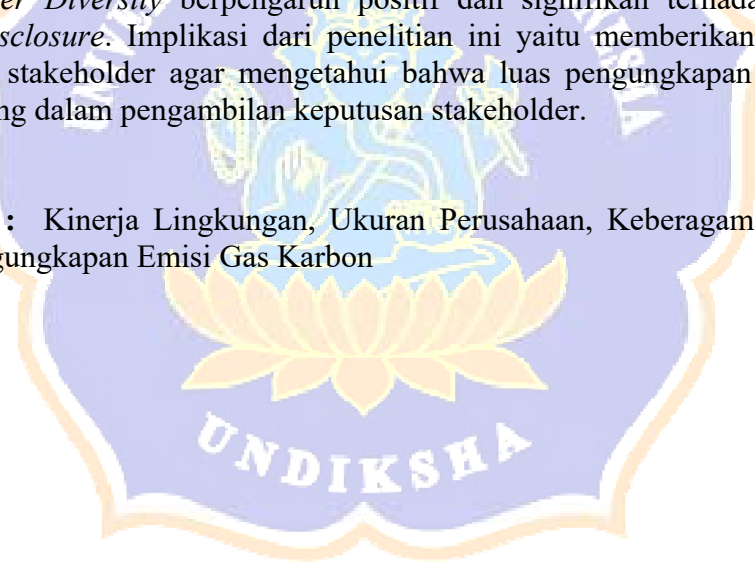


**PENGARUH ENVIRONMENTAL PERFORMANCE, FIRM SIZE DAN
BOARD GENDER DIVERSITY TERHADAP
CARBON EMISSIONS DISCLOSURE
(STUDI KASUS PADA PERUSAHAAN GO PUBLIC SEKTOR
MANUFAKTUR PADA TAHUN (2014-2020))**

ABSTRAK

Pemanasan global yang menjadi pemicu perubahan iklim merupakan salah satu isu yang semakin berkembang dan dapat mengancam masa depan dunia. Salah satu penyebabnya yaitu efek gas rumah kaca (GRK) yang di emisikan semakin meningkat tiap tahunnya dikarenakan aktivitas di bidang industri manufaktur. Tujuan penelitian ini yaitu untuk mengetahui pengaruh kinerja lingkungan, ukuran perusahaan, dan keberagaman gender dewan terhadap pengungkapan emisi gas karbon perusahaan sektor manufaktur periode 2014-2020. Penelitian ini menggunakan metode kuantitatif dengan data sekunder. Hasil penelitian ini menyatakan bahwa *Environmental Performance*, *Firm Size* serta *Board Gender Diversity* berpengaruh positif dan signifikan terhadap *Carbon Emission Disclosure*. Implikasi dari penelitian ini yaitu memberikan informasi kepada para stakeholder agar mengetahui bahwa luas pengungkapan emisi gas karbon penting dalam pengambilan keputusan stakeholder.

Kata kunci : Kinerja Lingkungan, Ukuran Perusahaan, Keberagaman Gender Dewan, Pengungkapan Emisi Gas Karbon



**THE INFLUENCE OF ENVIRONMENTAL PERFORMANCE, FIRM
SIZE AND BOARD GENDER DIVERSITY ON
CARBON EMISSIONS DISCLOSURE
(CASE STUDY ON GO PUBLIC COMPANIES IN THE
MANUFACTURING SECTOR (2014-2020))**

ABSTRACT

Global warming which triggers climate change is one of the issues that is growing and can threaten the future of the world. One of the causes is the effect of greenhouse gases (GHG) being emitted which is increasing every year due to activities in the manufacturing industry. The purpose of this study is to determine the effect of environmental performance, company size, and board gender diversity on the disclosure of carbon gas emissions of companies in the manufacturing sector for the period 2014-2020. This study uses quantitative methods with secondary data. The results of this study state that Environmental Performance, Firm Size, Board Gender Diversity has a positive and significant effect on Carbon Emission Disclosure. The implication of this research is to provide information to stakeholders in order to know that the extent of disclosure of carbon gas emissions is important in stakeholder decision-making.

Keywords : *Environmental Performance, Company Size, Board Gender Diversity, Carbon Gas Emission Disclosure*

