

PENGARUH *MEDIA EXPOSURE*, KINERJA LINGKUNGAN, TIPE INDUSTRI, DAN PERTUMBUHAN TERHADAP PENGUNGKAPAN EMISI KARBON PERUSAHAAN MANUFAKTUR DAN PERTAMBANGAN DI INDONESIA

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *media exposure*, kinerja lingkungan, tipe industry, dan pertumbuhan terhadap pengungkapan emisi karbon secara parsial. Desain penelitian yang digunakan kuantitatif kausal. Subjek pada penelitian ini adalah perusahaan sektor manufaktur dan pertambangan, objek penelitian ini adalah *media exposure*, kinerja lingkungan, tipe industry, pertumbuhan, pengungkapan emisi karbon. Data dikumpulkan dengan pencatatan dokumen, kemudian dianalisis dengan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa (1) *media exposure* berpengaruh positif dan signifikan terhadap pengungkapan emisi karbon, (2) kinerja lingkungan berpengaruh positif dan signifikan terhadap pengungkapan emisi karbon, (3) tipe industri berpengaruh positif dan signifikan terhadap pengungkapan emisi karbon, (4) pertumbuhan berpengaruh negatif dan signifikan terhadap pengungkapan emisi karbon.

Kata Kunci: *Media Exposure*, Kinerja Lingkungan, Tipe Industri, Pertumbuhan, Pengungkapan Emisi Karbon.

THE INFLUENCE OF MEDIA EXPOSURE, ENVIRONMENTAL PERFORMANCE, INDUSTRY TYPE, AND GROWTH ON CARBON EMISSION DISCLOSURE OF MANUFACTURING AND MINING COMPANIES IN INDONESIA

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ABSTRACT

This study aims to determine the effect of media exposure, environmental performance, type of industry and growth on the disclosure of carbon emissions. This research is a type of causal quantitative research that is used to obtain a tested explanation regarding the effect of the independent variable on the dependent variable. The population of this study are manufacturing and mining companies listed on the Indonesia Stock Exchange and which have disclosed sustainability reports for 5 consecutive years, from 2016-2020. Sampling used purposive sampling method, so that the number of samples obtained was 13 companies with an observation period of 5 years and 65 reports were analyzed. The data were analyzed using multiple linear regression analysis with the help of the SPSS version 22 application for windows. The results showed that media exposure, environmental performance and type of industry had a positive and significant effect on the disclosure of carbon emissions, while growth had a negative and significant effect on the disclosure of carbon emissions.

Keywords: *emission, media, performance, industry, growth*

