DETERMINAN EMISI KARBON
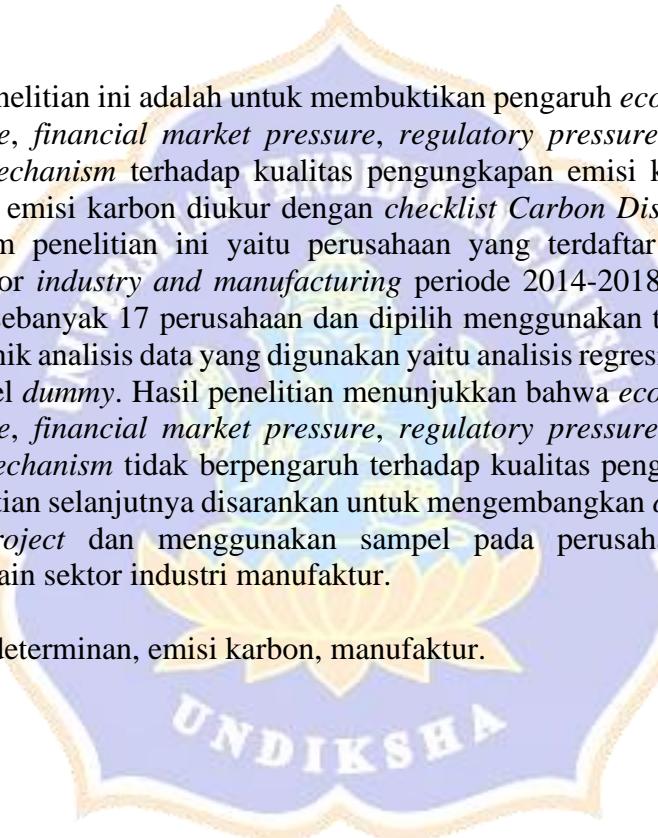# PADA SEKTOR INDUSTRI DAN MANUFAKTUR

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ABSTRAK

Tujuan dari penelitian ini adalah untuk membuktikan pengaruh *economic pressure*, *social pressure*, *financial market pressure*, *regulatory pressure*, dan *corporate governance mechanism* terhadap kualitas pengungkapan emisi karbon. Kualitas pengungkapan emisi karbon diukur dengan *checklist Carbon Disclosure Project*. Populasi dalam penelitian ini yaitu perusahaan yang terdaftar di Bursa Efek Indonesia sektor *industry and manufacturing* periode 2014-2018. Sampel dalam penelitian ini sebanyak 17 perusahaan dan dipilih menggunakan teknik *purposive sampling*. Teknik analisis data yang digunakan yaitu analisis regresi linear berganda dengan variabel *dummy*. Hasil penelitian menunjukkan bahwa *economic pressure*, *social pressure*, *financial market pressure*, *regulatory pressure*, dan *corporate governance mechanism* tidak berpengaruh terhadap kualitas pengungkapan emisi karbon. Penelitian selanjutnya disarankan untuk mengembangkan *checklist Carbon Disclosure Project* dan menggunakan sampel pada perusahaan asing atau perusahaan selain sektor industri manufaktur.

Kata kunci : determinan, emisi karbon, manufaktur.

THE DETERMINANT OF CARBON EMISSION
IN INDUSTRY AND MANUFACTURING SECTOR

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ABSTRACT

This study aimed to obtain empirical evidence about the influence of economic pressure, social pressure, financial market pressure, regulatory pressure, and corporate governance mechanism to quality of carbon emission disclosure. Quality of carbon emission disclosure was measured with Carbon Disclosure Project checklist. The population of this study was all industry and manufacturing companies listed on the Indonesia Stock Exchange in the period of 2014-2018. There were 17 companies as sampel in this study and were chosen by using purposive sampling method. The analysis technique which used was multiple linear regression analysis with dummy variabel. The result of this study show that economic pressure, social pressure, financial market pressure, regulatory pressure, and corporate governance mechanism have no significantly influence to the quality of carbon emission disclosure. Further research recommendations to develop Carbon Disclosure Project checklist and using foreign companies or another sectors as a sample.

Keywords : determinant, carbon emission, manufacture.