

PENGARUH *MEDIA EXPOSURE*, *GROWTH OPPORTUNITY* DAN *GOOD CORPORATE GOVERNANCE* TERHADAP PENGUNGKAPAN EMISI KARBON PADA PERUSAHAAN SEKTOR ENERGI

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ABSTRAK

Krisis perubahan iklim menjadi isu global yang semakin serius akibat meningkatnya emisi karbon. Indonesia termasuk salah satu negara dengan kontribusi emisi yang tinggi, di mana sektor energi menjadi penyumbang utama gas rumah kaca. Meskipun berbagai kebijakan pengendalian emisi telah diterapkan, tingkat pengungkapannya masih bervariasi. Penelitian ini bertujuan untuk menganalisis pengaruh *Media Exposure*, *Growth Opportunity*, dan *Good Corporate Governance* terhadap pengungkapan emisi karbon pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan, laporan keberlanjutan, dan media daring nasional. Sampel penelitian terdiri dari 52 perusahaan dengan total 156 observasi yang dipilih menggunakan teknik *purposive sampling*. Pengungkapan emisi karbon diukur menggunakan indeks *Carbon Disclosure Project*, *Media Exposure* dengan *Janis Fadner Coefficient*, *Growth Opportunity* melalui rasio *Capital Expenditure* terhadap total aset, serta *Good Corporate Governance* berdasarkan proporsi komisaris independen. Analisis data meliputi statistik deskriptif, uji asumsi klasik, dan regresi linier berganda. Hasil penelitian menunjukkan bahwa *Media Exposure* dan *Good Corporate Governance* berpengaruh positif signifikan terhadap pengungkapan emisi karbon, sedangkan *Growth Opportunity* berpengaruh signifikan dengan arah negatif. Temuan ini menunjukkan bahwa tekanan media dan tata kelola perusahaan memiliki peran penting dalam mendorong peningkatan transparansi lingkungan pada perusahaan sektor energi di Indonesia.

Kata kunci : *media exposure*, *growth opportunity*, *Good Corporate Governance*, pengungkapan emisi karbon, sektor energi.

***THE EFFECT OF MEDIA EXPOSURE, GROWTH OPPORTUNITY AND
GOOD CORPORATE GOVERNANCE ON CARBON EMISSION
DISCLOSURE IN ENERGY SECTOR COMPANIES***

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ABSTRACT

The climate change crisis is becoming an increasingly serious global issue due to increasing carbon emissions. Indonesia is one of the countries with a high emission contribution, where the energy sector is the main contributor to greenhouse gases. Although various emission control policies have been implemented, the level of disclosure still varies. This study aims to analyze the influence of Media Exposure, Growth Opportunity, and Good Corporate Governance on carbon emission disclosure in energy sector companies listed on the Indonesia Stock Exchange for the 2022–2024 period. This study uses a quantitative approach with secondary data obtained from annual reports, sustainability reports, and national online media. The research sample consisted of 52 companies with a total of 156 observations selected using purposive sampling techniques. Carbon emission disclosure is measured using the Carbon Disclosure Project index, Meedia Exposure with Janis Fadner Coefficient, Growth Opportunity through the ratio of Capital Expenditure to total assets, and Good Corporate Governance based on the proportion of independent commissioners. Data analysis includes descriptive statistics, classical assumption tests, and multiple linear regression. The results showed that Media Exposure and Good Corporate Governance had a significant positive effect on carbon emission disclosure, while Growth Opportunity had a significant negative effect. These findings show that media pressure and corporate governance play an important role in driving increased environmental transparency in energy sector companies in Indonesia.

Keywords : *media exposure, growth opportunity, Good Corporate Governance, carbon emission disclosure, energy sector*