

CHAPTER V

CONCLUSION

5.1 Conclusion

This research aims to obtain empirical evidence about the influence of Board of Commissioners Size, Director Size, Board Independence, Gender Female Diversity, Professions Hold Diversity, and Sustainability Committees on Carbon Emission Disclosure as measured by the Carbon Disclosure Project (CDP). By using the purposive sampling method, the data were collected from 2017- 2021 with a total of 115 samples to be tested from 23 companies listed on the Indonesia Stock Exchange in the manufacturing and mining sectors. After hypothesis testing has been done, it can be concluded that the research results are as follows:

1. The Board of Commissioners Size has no effect on Carbon Emission Disclosure
2. Directors Size has no effect on Carbon Emission Disclosure.
3. Board Independence has no positively effect on Carbon Emission Disclosure
4. Gender Female Diversity has a positively effect on Carbon Emission Disclosure
5. Profession Hold Diversity has an effect on Carbon Emission Disclosure, and
6. Sustainability Committee has an effect on Carbon Emission Disclosure.

5.2 Limitations

The number of samples used in this study is limited, namely only 23 companies because many companies have not published their Sustainability

Reports and several companies have not published them for five consecutive years. Also, the time span for this research is short, only five years from 2017 to 2021. This is due to the fact that certain criteria were used in the survey and the difficulty of obtaining published secondary data from the official website. The survey period is relatively short.

5.2 Suggestions

Based on the results of the analysis, conclusions, and limitations in this study, there are suggestions that can be given in order to obtain better research results are:

1. For the companies are expected to continue to present sustainability reports according to Global Reporting Initiative (GRI) standards so that later it is hoped that they will become a discussion for investors because issuing sustainability reports builds a good reputation for the environment in the eyes of the public.
2. In future research, the researchers can use other methods to measure carbon emission disclosure and add research variables such as companies included in High Profile Category.

