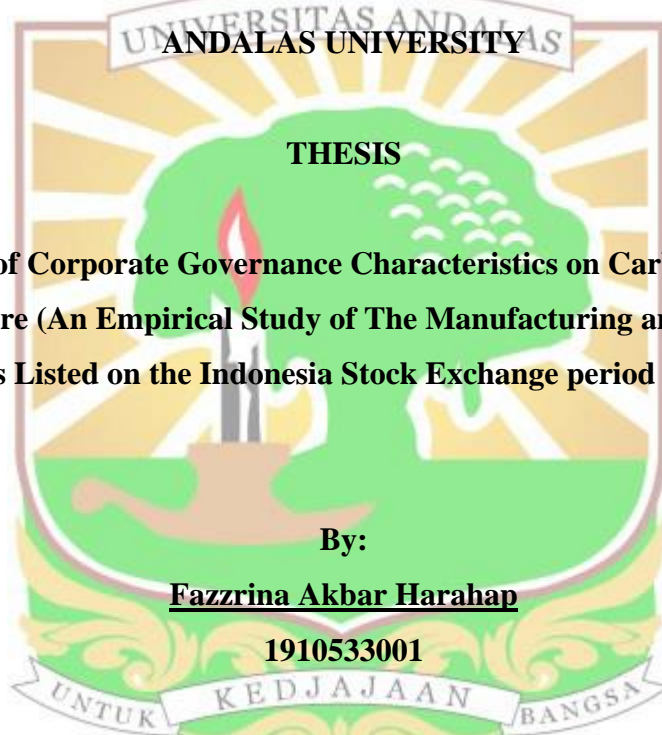




**DEPARTMENT OF ACCOUNTING  
FACULTY OF ECONOMICS AND BUSSINESS**



**THEESIS**

**The Effect of Corporate Governance Characteristics on Carbon Emission  
Disclosure (An Empirical Study of The Manufacturing and Mining  
Companies Listed on the Indonesia Stock Exchange period 2017 – 2021)**

**By:**

**Fazzrina Akbar Harahap**

**1910533001**

**Thesis Advisor:**

**Efa Yonnedi, SE, MPPM.Ph.D., Ak**

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## ABSTRACT

*This study aims to obtain empirical evidence about the influence of Corporate Governance Characteristics on Carbon Emission Disclosure as measured by the Carbon Disclosure Project (CDP). By using the purposive sampling method and peer review from related parties, 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. The result of this study indicates The Board of Commissioners Size and Directors Size does not have an effect on Carbon Emission Disclosure, Board Independence does not positively impact on Carbon Emission Disclosure, while Gender Female Diversity, Profession Hold Diversity, and Sustainability Committee have an effect on Carbon Emission Disclosure.*

**Keywords:** *Carbon Emissions, Carbon Emission Disclosure, Corporate Governance Characteristics.*

