

**PENGARUH BOARD OF COMMISSIONERS, INDEPENDENT BOARD  
OF COMMISSIONERS, KEPEMILIKAN INSTITUSIONAL,  
PROFITABILITAS, DAN LEVERAGE TERHADAP CARBON EMISSION  
DISCLOSURE (Studi Empiris Terhadap Perusahaan PROPER Sektor  
Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2018-2020)**

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**ABSTRAK**

Pengungkapan emisi karbon yang menjadi masalah yang mulai berkembang di berbagai negara termasuk Indonesia. Tujuan penelitian ini adalah untuk menganalisis dan menguji pengaruh dari Board of Commissioners, Independent Board of Commissioners, Kepemilikan Institusional, Profitabilitas, dan Leverage terhadap Carbon Emission Disclosure. Penelitian ini menggunakan data perusahaan yang menerbitkan laporan tahunan dan laporan keberlanjutan selama periode 2018-2020. Dari kriteria penggunaan metode purposive sampling tersebut mendapatkan jumlah sampel perusahaan sebesar 16 perusahaan sehingga didapatkan 48 jumlah unit data analisis di dalam penelitian ini. Berdasarkan hasil pengujian dalam penelitian ini, dapat disimpulkan bahwa: (1) Board of Commissioners memiliki pengaruh signifikan terhadap Carbon Emission Disclosure; (2) Independent Board of Commissioners tidak memiliki pengaruh signifikan terhadap Carbon Emission Disclosure; (3) Kepemilikan Institusional tidak memiliki pengaruh signifikan terhadap Carbon Emission Disclosure; (4) Profitabilitas tidak memiliki pengaruh signifikan terhadap Carbon Emission Disclosure; (5) Leverage tidak memiliki pengaruh signifikan terhadap Carbon Emission Disclosure.

**Kata Kunci** : Board of Commissioners, Carbon Emission Disclosure, Independent Board of Commissioners, Kepemilikan Institusional, Leverage, Profitabilitas

**THE EFFECT OF BOARD OF COMMISSIONERS, INDEPENDENT  
BOARD OF COMMISSIONERS, INSTITUTIONAL OWNERSHIP,  
PROFITABILITY AND LEVERAGE (An Empirical Study of PROPER  
Mining Sector Companies Listed on the Indonesia Stock Exchange for the  
2018-2020 Periods)**

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***ABSTRACT***

Carbon emission disclosure is a problem that is starting to develop in various countries, including Indonesia. The purpose of this study is to analysis and examine the effect of the Board of Commissioners, Independent Board of Commissioners, Institutional Ownership, Profitability, and Leverage on Carbon Emission Disclosure. This study uses data from companies that publish annual reports and sustainability reports during the 2018-2020 period. From the criteria for using the purposive sampling method , the number of companies sampled was 16 companies so that 48 units of analysis data were obtained in this study. Based on the test results in this study, it can be concluded that: (1) The Board of Commissioners has a significant effect on Carbon Emission Disclosure; (2) The Independent Board of Commissioners does not have a significant effect on the Carbon Emission Disclosure; (3) Institutional Ownership does not have a significant effect on Carbon Emission Disclosure; (4) Profitability does not have a significant effect on Carbon Emission Disclosure; (5) Leverage has no significant effect on Carbon Emission Disclosure.

**Keywords** : Board of Commissioners, Carbon Emission Disclosure, Independent Board of Commissioners, Institutional Ownership, Leverage, Profitability