

ABSTRACT

This study aims to analyze the influence of the environmental management system, environmental committee, the size of the board of directors and independent commissioners on the extent of disclosure of greenhouse gas emissions.

The analytical method used is multiple regression. The sample used in this study were all companies listed on the Indonesia Stock Exchange in the period 2019. The sample was determined using the purposive sampling method, with this method obtained as many as 60 companies as samples.

The results of the study indicate that there is a positive influence of the environmental management system and the environmental committee on the extent of GHG disclosure. While the proportion of independent commissioners has a negative effect and the size of the board is negative, but not significant.

Keywords: environmental management system, environmental committee, size of the board of directors, independent commissioner