

## **ABSTRACT**

*The environment, climate, and global warming are things that are starting to be noticed by various people because they can have an impact on human life and other living things. The company's business activities can have an impact on the environment, so many people have started to highlight the company's actions through disclosure of carbon emissions that may be carried out by the company as a form of accountability. Carbon emission disclosures can be affected by corporate governance. This study has a specific purpose, namely to see and find out whether corporate governance, which includes independent commissioners, number of commissioners, proportion of female commissioners, and commissioners's nationality diversity has an influence on the carbon emission disclosures in Indonesia's companies.*

*The population of this study is all nonfinancial companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2020. Sample selection is done with certain criteria (purposive sampling method). The final sample of the study was 236 data and the test method used was multiple linear regression analysis.*

*This study shows that the presence of independent commissioners has no effect on the carbon emission disclosures. Meanwhile, the more number of commissioners in the company, the more influence to the company to make greater carbon emission disclosures. The proportion of female commissioners has significant effect but gives a negative direction to carbon emission disclosures. The results of this study also show that there is no effect of the commissioners's nationality diversity on the carbon emission disclosures.*

*Keywords: environment, accountability, corporate governance, carbon emission disclosures*