

ABSTRACT

This study aims to analyze the influence of corporate governance which includes the proportion of female commissioners, board size, environmental committee and environmental performance on the disclosure of greenhouse gas (GHG) emissions. Disclosure of GHG emissions may be carried out by companies as a form of accountability for the company's business activities that have an impact on the environment.

The population in this study are Energy and Basic Material companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. The sample selection used purposive sampling method and found 124 research samples. This study uses multiple linear regression analysis techniques with the SPSS version 26 analysis tool.

The results of this study indicate that the environmental committee and environmental performance has a significant positive effect on the disclosure of greenhouse gas emissions. Meanwhile, the proportion of female commissioners and board size have no effect on the disclosure of greenhouse gas emissions.

Keywords: Greenhouse Gas Emission Disclosure, Proportion of Female commissioners, Size of Board of Commissioners, Environmental Committee, Environmental Performance