

ABSTRACT

This study aims to analyze and empirically test the effect of board of commissioners characteristics on corporate carbon performance. The variables used in this research are board size, board meeting, independent commissioners, and board gender diversity.

This study used 421 data observation in energy companies listed on the Indonesia Stock Exchange in 2018-2023 obtained from annual and sustainability report. This study used purposive sampling technique with certain criteria to obtain samples. Based on these criteria, 180 samples were selected. The analytical method used is multiple linear regression analysis using the SPSS version 26.

The results confirmed that board meeting, independent commissioners, and board gender diversity have a positive effect on corporate carbon performance, meanwhile board size have no positive effect on corporate carbon performance.

Keywords : Carbon Performance, Board Size, Board Meeting, Independent Commissioners, Board Gender Diversity