

## **ABSTRACT**

*This study aims to obtain empirical evidence and analyze the influence of independent audit committees, audit committee expertise and audit committee meetings on carbon emissions disclosure in the company. The population in this study is a company registered in CDP (Carbon Disclosure Project) Nordic in 2015. The total sample used in this study was 106 companies based on established criteria.*

*Data analysis was done by descriptive statistic analysis, classical assumption test, and hypothesis test. The results of this research analysis indicate that the independent audit committee, audit committee expertise and audit committee meeting have a significant positive effect on carbon emission disclosure.*

*Keywords: committee audit independent, committee audit expertise and committee audit meeting, carbon emissions disclosure, CDP*