

## **ABSTRACT**

*This research aims to empirically examine the relation between the characteristics of corporate governance and greenhouse gas emissions disclosure on non-financial enterprises listed on Indonesia Stock Exchange in 2015-2017. The dependent variable that used in this research was the greenhouse gas emissions disclosure. The independent variables that used were the proportion of female commissioners, the proportion of independent board members, the number of board members, the number of audit committee members, the frequency of audit committee meetings, and the financial competence of audit committee members. The control variables that used were the frequency of board of commissioners meetings, share options, ownership concentration, firm size, leverage and ROA.*

*The sampling method that was used in this research was purposive sampling with the criteria of non-financial companies listed on Indonesia Stock Exchange and disclosing financial reports and sustainability reports in succession during 2015-2017. Then there were 69 samples from 1,336 populations listed on the IDX. The analytical method that was used in this research was multiple regression analysis. Before being conducted by regression test, it was examined by using classical assumptions test.*

*The results of this research indicate that the proportion of independent board members and the frequency of audit committee meetings has a positive significant effect to greenhouse gas emissions disclosure. Whereas the proportion of female commissioners, the number of board members, the number of audit committee members, and the financial competence of audit committee members did not affect the greenhouse gas emissions disclosure. With these results, it can be concluded that the large proportion of independent board members and the high frequency of audit committee meetings causes companies disclose information that relating to greenhouse gas emissions in more detailed.*

*Keywords: Corporate Governance, Greenhouse Gas Emissions Disclosure, Board of Commissioners. Audit Committee*