

ABSTRACT

This study was conducted with the aim of obtaining empirical evidence and analyzing the effect of the characteristics of the audit committee on carbon emissions disclosure in the company. The characteristics of the audit committee include the size of the audit committee, independent audit committee, audit committee expertise and audit committee meetings.

The population in this study are manufacturing sector companies listed in the Japan Carbon Disclosure Project in 2019. There are 70 research samples used in accordance with predetermined criteria. Data analysis was done by descriptive statistical analysis, classical assumption test and ordinal logistic regression analysis.

The analysis results of this study indicate that the characteristics of the audit committee in the form of the size of the audit committee and the expertise of the audit committee have a positive and significant effect on the disclosure of carbon emissions. Meanwhile, the independent audit committee and audit committee meetings have no significant effect on the disclosure of carbon emissions.

Keywords: size of audit committee, audit committee independent, audit committee expertise, audit committee meeting, carbon emissions disclosure, CDP