

## INTISARI

Isu pemanasan global mendorong pentingnya pengungkapan informasi lingkungan yang berkualitas, termasuk emisi karbon, dalam laporan keberlanjutan perusahaan. Penelitian ini bertujuan untuk menguji pengaruh struktur tata kelola perusahaan terhadap kualitas pengungkapan emisi karbon, serta peran komite lingkungan sebagai variabel moderasi. Variabel independen yang dianalisis meliputi proporsi kepemilikan asing, komposisi dewan direksi, dan komposisi komite audit. Penelitian ini menggunakan data dari 52 perusahaan yang terdaftar di Bursa Efek Indonesia selama periode 2019–2023. Analisis dilakukan dengan regresi data panel menggunakan pendekatan hierarchical regression. Hasil penelitian menunjukkan bahwa kepemilikan asing dan komposisi komite audit berpengaruh positif signifikan terhadap pengungkapan emisi karbon, sementara komposisi dewan direksi menunjukkan pengaruh negatif signifikan. Komite lingkungan terbukti memperkuat pengaruh komite audit terhadap pengungkapan emisi karbon, tetapi tidak menunjukkan efek moderasi terhadap dua variabel lainnya. Temuan ini memberikan kontribusi dalam memperluas pemahaman mengenai pengaruh struktur tata kelola terhadap praktik keberlanjutan perusahaan di Indonesia, sekaligus memperkaya literatur yang berlandaskan teori pemangku kepentingan, teori keagenan, dan teori legitimasi.

kata kunci: *tata kelola perusahaan, pengungkapan emisi karbon, komite lingkungan, kepemilikan asing, komite audit, dewan direksi.*

## ***ABSTRACT***

*The issue of global warming has emphasized the importance of high-quality environmental disclosure, including carbon emissions, in corporate sustainability reporting. This study aims to examine the influence of corporate governance structure on the quality of carbon emission disclosure, as well as the moderating role of the environmental committee. The independent variables analyzed include the proportion of foreign ownership, the composition of the board of directors, and the composition of the audit committee. The study uses panel data from 52 companies listed on the Indonesia Stock Exchange during the period 2019–2023. The analysis was conducted using panel regression with a hierarchical regression approach. The results indicate that foreign ownership and the composition of the audit committee have a significant positive effect on carbon emission disclosure, while the composition of the board of directors has a significant negative effect. The environmental committee is found to strengthen the effect of the audit committee on carbon emission disclosure but does not exhibit a moderating effect on the other two relationships. These findings contribute to a deeper understanding of how governance structures influence sustainability practices in Indonesia and enrich the literature grounded in stakeholder theory, agency theory, and legitimacy theory.*

**keywords:** *corporate governance, carbon emission disclosure, environmental committee, foreign ownership, audit committee, board of directors.*