

ABSTRAK

Melati Saramita, 2024 : Pengaruh Profitabilitas, Ukuran Perusahaan dan *Environmental Performance* terhadap *Carbon Emission Disclosure* dengan Dewan Komisaris Independen sebagai Variabel Moderasi (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2021-2022)
Dosen Pembimbing: Fatahurrazak, SE., Ak., M. Ak., CA dan Gina Septiana., SE., M.Si

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, ukuran perusahaan dan *environmental performance* terhadap *carbon emission disclosure* dengan dewan komisaris independen sebagai variabel moderasi (studi pada perusahaan manufaktur yang terdaftar di BEI periode 2021-2022). Teknik pengumpulan data yang digunakan adalah dokumentasi dengan menggunakan data sekunder. Metode pengambilan sampel penelitian ini adalah *purposive sampling* dan diperoleh sebanyak 28 sampel. Metode analisis data yang digunakan yaitu metode kuantitatif. Teknik analisis yang digunakan adalah regresi berganda dan uji hipotesis menggunakan uji-t secara parsial dengan level signifikansi 5%. Teknik analisis variabel moderasi yang digunakan dalam penelitian ini yaitu *moderated regression analysis* (MRA). Hasil penelitian ini menunjukkan bahwa secara parsial profitabilitas tidak berpengaruh dan tidak signifikan terhadap *carbon emission disclosure*, ukuran perusahaan berpengaruh dan signifikan terhadap *carbon emission disclosure*, *environmental performance* berpengaruh dan tidak signifikan terhadap *carbon emission disclosure* serta dewan komisaris independen berpengaruh dan signifikan terhadap *carbon emission disclosure*. Dewan komisaris independen tidak mampu memperkuat/memperlemah pengaruh profitabilitas, ukuran perusahaan dan *environmental performance* terhadap *carbon emission disclosure*

Kata kunci : *Carbon Emission Disclosure (CED)*, *Profitabilitas (ROA)*, *Ukuran Perusahaan (UP)* dan *Environmental Performance (PROPER)*, *Dewan Komisaris Independen (DKI)*

ABSTRACT

Melati Saramita, 2024 : The Influence of Profitability, Company Size and Environmental Performance on Carbon Emission Disclosure with Independent Board of Commissioners as a Moderation Variable (Study on Manufacturing Companies Listed on the IDX in 2021-2022 Period)
Supervisor: Fatahurrazak, SE., Ak., M. Ak., CA and Gina Septiana., SE., M.Si

This study aims to determine the profitability, company size and environmental performance of carbon emission disclosure with independent board of commissioners as a moderation variable (Study on Manufacturing Companies Listed on the IDX in 2021-2022 Period). The data collection technique used is documentation using secondary data. The sampling method of this study was purposive sampling and 28 samples were obtained. The data analysis method used is a quantitative method. The analysis techniques used were multiple regression and hypothesis tests using partial t-test with a significance level of 5%. The moderation variable analysis technique used in this study is Moderated Regression Analysis (MRA). The results of this study show that partially profitability has no effect and is not significant to carbon emission disclosure, company size has an effect and is significant to carbon emission disclosure, environmental performance has an effect and is no significant to carbon emission disclosure and the independent board of commissioners has an influence and significant to the carbon emission disclosure. The independent board of commissioners is unable to strengthen/weaken the influence of profitability, company size and environmental performance on carbon emission disclosure

Keywords: *Carbon Emission Disclosure (CED), Profitability (ROA), Company Size (UP) and Environmental Performance (PROPER), Independent Board of Commissioners (DKI)*