ABSTRACT

Carbon emission disclosure is a form of the company's contribution to climate change, especially global warming. Carbon emission disclosure is part of carbon accounting formed from the implications of the Kyoto Protocol, as a form of corporate social and environmental responsibility practices. However, there are still companies that have not disclosed carbon emissions in a transparent and detailed manner.

This research aims to determine the effect of corporate governance (gender diversity of the board of commissioners, nationality diversity of the board of commissioners, gender diversity of the board of directors, nationality diversity of directors) and public accounting firm reputation on carbon emission disclosure in plantations and crops subindustry companies listed on the Indonesia Stock Exchange for the 2018-2022 period.

Based on the sample selection criteria, 8 companies were obtained with a total of 40 observation data. However, 6 data were found that were classified as outliers, leaving 34 observation data. This research is quantitative research, analyzed with descriptive analysis and panel data regression. The data was processed using Eviews 12 software.

The results of the research show that corporate governance (gender diversity of the board of commissioners, nationality diversity of the board of commissioners, gender diversity of the board of directors, nationality diversity of the directors) and public accounting firm reputation have a simultaneous effect on carbon emission disclosure. Partially, the nationality diversity of the board of directors had a significant positive effect on carbon emission disclosure, while the gender diversity of the board of commissioners, the nationality diversity of the board of commissioners, the gender diversity of the board of directors, and public accounting firm reputation had no effect on carbon emission disclosure.

This research is expected to be used as additional information in making investment decisions, especially related to the nationality diversity of the company's directors which affects carbon emission disclosure. The Adjusted R-squared value of this study is only 46,04%, so researchers are advised to re-examine the company's internal factors that have the potential to affect carbon emission disclosure other than those used in this study.

Keywords: *board of commissioners, board of directors, carbon emission disclosure, corporate governance, gender diversity, nationality diversity, public accounting firm reputation*