

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh *Green Investment*, *Green Strategy*, *Nationality Diversity*, dan *Education Diversity* Terhadap *Carbon Emission Disclosure* Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2021-2023

Penelitian ini bertujuan untuk menganalisis pengaruh *green investment*, *green strategy*, *nationality diversity*, dan *education diversity* terhadap *carbon emission disclosure*. Sampel pada penelitian ini sebanyak 63 perusahaan energi yang terdaftar di Bursa Efek Indonesia tahun 2021-2023 yang di peroleh dengan metode *purposive sampling*. Penelitian ini menggunakan data panel yang memiliki karakteristik *cross section* dan *time series*. Hasil penelitian ini menunjukkan bahwa *green investment* berpengaruh negatif terhadap *carbon emission disclosure*, *green strategy* dan *education diversity* berpengaruh positif terhadap *carbon emission disclosure*, serta *nationality diversity* tidak berpengaruh terhadap *carbon emission disclosure*.

Kata Kunci: *Green Investment, Green Strategy, Nationality Diversity, Education Diversity, Carbon Emission Disclosure*

ABSTRACT

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Study Program : Accounting

Title : The Effect Of Green Investment, Green Strategy, Nationality Diversity, And Education Diversity On Carbon Emission Disclosure In Energy Companies Listed On The Indonesia Stock Exchange In 2021-2023

This study aims to analyze the influence of green investment, green strategy, nationality diversity, and education diversity on carbon emission disclosure. The sample in this study is 63 energy companies listed on the Indonesia Stock Exchange in 2021-2023 which were obtained by the purposive sampling method. This study uses panel data that has cross section and time series characteristics. The results of this study show that green investment has a negative effect on carbon emission disclosure, green strategy and education diversity has a positive effect on carbon emission disclosure, and nationality diversity have no effect on carbon emission disclosure.

Keywords: Green Investment, Green Strategy, Nationality Diversity, Education Diveristy, Carbon Emission Disclosure