

## ABSTRAK

Nama : Atika Salsabila Widyadhari  
Program studi : Program Studi Akuntansi  
Judul : Pengaruh Kinerja Lingkungan, Kepemilikan Institusional dan Ukuran Perusahaan Terhadap Emission Carbon Disclosure : Analisis Sensitivitas Media Exposure.

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja lingkungan, kepemilikan institusional dan ukuran perusahaan terhadap *emission carbon disclosure* dan menguji seberapa sensitivitas media *exposure* pada perusahaan yang mengungkapkan informasi *emission carbon* di media *exposure* dengan perusahaan yang tidak mengungkapkan informasi *emission carbon* di media *exposure*. Data yang digunakan pada penelitian ini yaitu data panel yang terdiri dari 20 perusahaan dengan periode amatan 2019-2022 dengan jumlah observasi sebanyak 80 perusahaan. Metode analisis yang digunakan adalah analisis regresi berganda dengan metode estimasi *random effect model*. Hasil penelitian ini menunjukkan bahwa kinerja lingkungan, kepemilikan institusional berpengaruh positif tidak signifikan terhadap *emission carbon disclosure*, sedangkan ukuran perusahaan berpengaruh positif signifikan terhadap *emission carbon disclosure*. Selain itu, kinerja lingkungan memiliki perbedaan pengaruh terhadap *emission carbon disclosure* pada perusahaan yang mengungkapkan informasi *emission carbon* di media *exposure* dengan perusahaan yang mengungkapkan informasi *emission carbon* di media *exposure*. Sedangkan kepemilikan institusional dan ukuran perusahaan tidak memiliki perbedaan pengaruh terhadap *emission carbon disclosure* pada perusahaan yang mengungkapkan informasi *emission carbon* di media *exposure* dengan perusahaan yang mengungkapkan informasi *emission carbon* di media *exposure*.

**Kata kunci : kinerja lingkungan, kepemilikan institusional, ukuran perusahaan, *emission carbon disclosure* dan media *exposure*.**

## **ABSTRACT**

*Name : Atika Salsabila Widyadhari*  
*Study Program : Study Program Accounting*  
*Title : The Influence of Environmental Performance, Institutional Ownership and Company Size on Carbon Disclosure Emission : Media Exposure Sensitivity Analysis.*

*This research aims to determine the influence of environmental performance, institutional ownership and company size on emission carbon disclosure and to test how sensitive media exposure is between companies that disclose carbon emission information in media exposure and companies that do not disclose carbon emission information in media exposure. The data used in this research is panel data consisting of 20 companies with an observation period of 2019-2022 with a total of 80 companies observed. The analytical method used is multiple regression analysis with a random effect model estimation method. The results of this study show that environmental performance, institutional ownership have an insignificant positive effect on carbon disclosure emissions, while company size has a positive and significant effect on carbon disclosure emissions. Apart from that, environmental performance has a different influence on carbon emission disclosure between companies that disclose carbon emission information in media exposure and companies that disclose carbon emission information in media exposure. Meanwhile, institutional ownership and company size do not have a different influence on carbon emission disclosure between companies that disclose carbon emission information in media exposure and companies that disclose carbon emission information in media exposure.*

***Keywords: environmental performance, institutional ownership, company size, emission carbon disclosure and media exposure.***