

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, ukuran perusahaan, leverage, afiliasi politik dan proporsi dewan komisaris independen terhadap carbon emission disclosure. Sampel dalam penelitian ini adalah seluruh perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2016. Dengan menggunakan metode *purposive sampling*, didapatkan 64 perusahaan selama tahun 2014-2016 yang memenuhi kriteria sebagai sampel penelitian. Pengujian yang dilakukan meliputi : statistik deskriptif, asumsi klasik, regresi berganda, koefisien determinasi dan uji T.

Berdasarkan hasil uji hipotesis dan analisis yang telah dilakukan maka diperoleh hasil penelitian bahwa ukuran perusahaan berpengaruh positif dan *leverage* berpengaruh negatif terhadap *carbon emission disclosure*. Sedangkan profitabilitas, afiliasi politik dan proporsi dewan komisaris independen tidak memiliki pengaruh positif terhadap *carbon emission disclosure*.

Kata kunci : Profitabilitas, Ukuran Perusahaan, *Leverage*, Afiliasi Politik, Proporsi Dewan Komisaris Independen, dan *Carbon Emission Disclosure*.

ABSTRACT

This study aimed to verify the influence of profitability, firm size, leverage, political affiliation and the proportion of independent board of commissioners to carbon emission disclosure. This research sample is on mining company that listed in Indonesia Stock Exchange period 2014-2016. With purposive sampling method, there are 64 companies in 2014-2016 which qualified with criteria as the research sample. Tests performed include: descriptive statistics, classical assumptions, regression, coefficient of determination, and T test.

Based on the results of hypothesis testing and the analysis that have been made the results are firm size have positive influence, and leverage have negative influence to carbon emission disclosure. While profitability, political affiliation and the proportion of independent board of commissioners have no positive effect on carbon emission disclosure.

Keywords : Profitability, Firm Size, Leverage, Political Affiliation, Proportion of Independent Board of Commissioners, and Carbon Emission Disclosure.