ABSTRAK

Skripsi dengan judul “Pengaruh *Sustainability Committee*, *Environmental Management Accounting* dan *Carbon Emission Disclosure* Terhadap ESG *Disclosure* (Studi pada Perusahaan Sektor Energi yang terdaftar di Bursa Efek Indonesia Tahun 2022 – 2024)” ini ditulis oleh Syahnia Gusta Claresta, NIM. 1860403221032, dengan pembimbing Faizal Satria Desitama, S.S.T., M.Acc.

Kata Kunci: *Sustainability Committee*, *Environmental Management Accounting*, *Carbon Emission Disclosure*, ESG *Disclosure*, Sektor Energi

Penelitian ini dilatarbelakangi oleh kerusakan lingkungan yang telah berkembang menjadi krisis global akibat aktivitas industrialisasi dan ketergantungan terhadap energi fosil. Suhu global telah melampaui batas kritis 1,5°C yang memicu iklim ekstrem. Di Indonesia, kondisi ini diperparah oleh meningkatnya deforestasi dan tingginya emisi karbon sektor energi, serta peristiwa bencana tahun 2025 dan pencabutan izin perusahaan yang mencerminkan lemahnya tata kelola lingkungan. Hal ini mendorong tuntutan *stakeholder* terhadap transparansi melalui ESG *Disclosure*, namun penelitian sebelumnya masih menunjukkan hasil yang inkonsisten dan keterbatasan dalam menguji faktor internal secara simultan.

Penelitian ini bertujuan untuk menguji pengaruh *Sustainability Committee*, *Environmental Management Accounting*, dan *Carbon Emission Disclosure* terhadap ESG *Disclosure* baik secara simultan maupun parsial. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Populasi penelitian adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2022 - 2024. Sampel dipilih menggunakan teknik *purposive sampling*, sehingga didapatkan 26 perusahaan yang memenuhi kriteria dengan total 78 data pengamatan. Teknik analisis data menggunakan *software* EViews 12 SV yang terdiri dari analisis statistik deskriptif, uji pembentukan model data panel, uji asumsi klasik, analisis regresi data panel dan uji hipotesis.

Hasil penelitian menunjukkan bahwa secara simultan *Sustainability Committee*, *Environmental Management Accounting*, dan *Carbon Emission Disclosure* berpengaruh signifikan terhadap ESG *Disclosure*. Secara parsial, *Sustainability Committee* dan *Carbon Emission Disclosure* berpengaruh positif dan signifikan terhadap ESG *Disclosure*, sedangkan *Environmental Management Accounting* tidak berpengaruh signifikan terhadap ESG *Disclosure*, karena lebih berfungsi sebagai alat pengendalian internal untuk efisiensi biaya dan belum terintegrasi secara optimal dalam pelaporan eksternal. Temuan ini menunjukkan bahwa mekanisme tata kelola melalui *Sustainability Committee* serta transparansi emisi karbon memiliki peran penting dalam meningkatkan kualitas ESG *Disclosure*, sementara penerapan *Environmental Management Accounting* belum sepenuhnya mendorong pengungkapan ESG pada perusahaan sektor energi.

ABSTRACT

This thesis, titled "The Influence of Sustainability Committees, Environmental Management Accounting, and Carbon Emission Disclosure on ESG Disclosure (A Study of Energy Sector Companies Listed on the Indonesia Stock Exchange from 2022 to 2024)," was written by Syahnia Gusta Claresta, Student ID No. 1860403221032, Advisor: Faizal Satria Desitama, S.S.T., M.Acc.

Keywords: Sustainability Committee, Environmental Management Accounting, Carbon Emission Disclosure, ESG Disclosure, Energy Sector

This research is motivated by environmental degradation that has escalated into a global crisis due to industrialization and reliance on fossil fuels. Global temperatures have exceeded the critical threshold of 1.5°C, triggering extreme weather events. In Indonesia, this situation is exacerbated by increasing deforestation and high carbon emissions from the energy sector, as well as the 2025 disaster and the revocation of company permits, which reflect weak environmental governance. This has driven stakeholder demands for transparency through ESG Disclosure; however, previous research still shows inconsistent results and limitations in simultaneously testing internal factors.

This study aims to examine the influence of the Sustainability Committee, Environmental Management Accounting, and Carbon Emission Disclosure on ESG Disclosure, both simultaneously and partially. The research method employed is a quantitative approach using an associative study design. The study population consists of energy sector companies listed on the Indonesia Stock Exchange from 2022 to 2024. The sample was selected using purposive sampling, resulting in 26 companies meeting the criteria with a total of 78 observations. Data analysis was conducted using EViews 12 SV software, comprising descriptive statistical analysis, panel data model specification tests, classical assumption tests, panel data regression analysis, and hypothesis testing.

The results indicate that, simultaneously, the Sustainability Committee, Environmental Management Accounting, and Carbon Emission Disclosure have a significant impact on ESG Disclosure. Partially, the Sustainability Committee and Carbon Emission Disclosure have a positive and significant impact on ESG Disclosure, whereas Environmental Management Accounting does not significantly influence ESG Disclosure, as it primarily functions as an internal control tool for cost efficiency and has not yet been optimally integrated into external reporting. These findings indicate that governance mechanisms through the Sustainability Committee and carbon emission transparency play a crucial role in enhancing the quality of ESG Disclosure, while the implementation of Environmental Management Accounting has not yet fully driven ESG disclosure in energy sector companies.