

ABSTRAK

RAUDATUR RAHMA, Akuntansi Perpajakan, Identifikasi Implementasi Tata Kelola, Kualitas Emisi Karbon dan Environmental Management Accounting Pada Perusahaan Sektor Infrastruktur Di Indonesia.

Penelitian ini bertujuan untuk mengidentifikasi dan mengukur tingkat implementasi tata kelola perusahaan (Good Corporate Governance), kualitas pengungkapan emisi karbon, dan penerapan Environmental Management Accounting (EMA) melalui indikator Emission Intensity (EI) pada perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia periode 2021–2023. Sektor infrastruktur dipilih karena merupakan salah satu penyumbang emisi karbon terbesar di Indonesia yang mencapai 30% dari total emisi nasional. Metode penelitian yang digunakan adalah kuantitatif deskriptif dengan pendekatan penelitian arsip (archival research). Sampel penelitian terdiri dari 17 perusahaan infrastruktur yang dipilih melalui metode purposive sampling, menghasilkan total 51 observasi selama tiga tahun pengamatan. Data diolah secara manual menggunakan Microsoft Excel dengan teknik skoring berdasarkan Good Corporate Governance Index (32 indikator), carbon disclosure checklist (18 indikator), dan perhitungan rasio intensitas emisi karbon terhadap penjualan (Emission Intensity/EI). Hasil penelitian menunjukkan bahwa rata-rata implementasi tata kelola perusahaan berada pada angka 87% dengan kategori "Terpercaya". Kualitas pengungkapan emisi karbon rata-rata mencapai 65% dengan kategori "Sedang", di mana indikator pengurangan emisi dan biaya energi mendominasi pelaporan perusahaan. Kesimpulan dari penelitian ini menunjukkan bahwa meskipun tingkat implementasi tata kelola berada pada level yang sangat tinggi, hal tersebut beserta tingkat pengungkapan emisi belum mampu menjelaskan tingkat keberlanjutan secara menyeluruh pada sektor infrastruktur di Indonesia. Temuan ini diharapkan menjadi acuan bagi perusahaan untuk meningkatkan integrasi antara kebijakan tata kelola dengan praktik akuntansi lingkungan yang lebih teknis dan substantif.

Kata Kunci: *Tata Kelola Perusahaan, Emisi Karbon, Environmental Management Accounting, Eco-Efficiency, Infrastruktur.*

ABSTRACT

RAUDATUR RAHMA, Tax Accounting, Identification of Governance Implementation, Carbon Emission Quality and Environmental Management Accounting in Infrastructure Sector Companies in Indonesia.

This study aims to identify and measure the level of corporate governance (GCG) implementation, the quality of carbon emissions disclosure, and the application of Environmental Management Accounting (EMA) through the Emission Intensity (EI) indicator in infrastructure companies listed on the Indonesia Stock Exchange for the 2021–2023 period. The infrastructure sector was selected because it is one of the largest contributors to carbon emissions in Indonesia, accounting for 30% of total national emissions. The research method used was quantitative descriptive with an archival research approach. The sample consisted of 17 infrastructure companies selected through purposive sampling, resulting in a total of 51 observations over three years. Data were processed manually using Microsoft Excel using a scoring technique based on the Good Corporate Governance Index (32 indicators), a carbon disclosure checklist (18 indicators), and the calculation of the ratio of carbon emissions intensity to sales (Emission Intensity/EI). The results showed that the average corporate governance implementation rate was 87%, categorized as "Trusted." The average quality of carbon emissions disclosure reached 65%, categorized as "Medium," with emissions reduction and energy cost indicators dominating corporate reporting. The study concludes that while governance implementation is at a very high level, this, along with emissions disclosure, is insufficient to fully explain the sustainability of Indonesia's infrastructure sector. These findings are expected to serve as a guide for companies to improve the integration of governance policies with more technical and substantive environmental accounting practices..

Keyword: *Financial Distress, Corporate Turnaround, Return on Investment, Operating Cash Flow, Earnings Quality, Fake Turnaround.*