## The Impact of Ownership Structure and Audit Quality on Carbon Emission Disclosure: An Empirical Study from Indonesia

Title	The Impact of Ownership Structure and Audit Quality on Carbon Emission Disclosure: An Empirical Study from Indonesia
Abstract	
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Journal Name The Journal of Asian Finance, Economics and Business 9 (4), 251-259, 2022	
Publish Year	2022
Citation	1
Url	https://scholar.google.com/scholar?q=+intitle:"The Impact of Ownership Structure and Audit Quality on Carbon Emission Disclosure: An Empirical Study from Indonesia"
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