ABSTRACT

This research aimed at analyzing the effect of commissioner board characteristics toward environmental disclosure. The object of the research is mining companies which have been listed and go public in Indonesia Stock Exchange and got profit continuously from 2009 to 2012. The samples of this research are 18 companies with 72 observation data. The samples were taken using purposive sampling technique.

The research showed that independent commissioner board proportion and commissioner board's number of meeting had positive effect toward environmental disclosure. Meanwhile, commissioner board size and the educational background of president commissioner did not affect environmental disclosure.

Keyword: Commissioner Board Size, Independent Commissioner Board Proportion, Educational backgrounds of President commissioner, Commissioner Board's Number of Meeting, Environmental Disclosure