

INTISARI

Penelitian ini bertujuan untuk menguji faktor-faktor yang berpengaruh terhadap *environmental disclosure*. Pengukuran *environmental disclosure* perusahaan dalam penelitian ini menggunakan *Global Reporting Initiative (GRI)*. Variabel independen dalam penelitian ini adalah Ukuran dewan komisaris, Proporsi dewan komisaris independen, Latar belakang pendidikan presiden komisaris, Jumlah rapat dewan komisaris, Jumlah rapat komite audit, Ukuran perusahaan.

Sampel dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2011-2014. Pemilihan sampel penelitian ini menggunakan metode *purposive sampling*, yaitu perusahaan yang menerbitkan *annual report* secara berturut - turut. Berdasarkan metode *purposive sampling*, jumlah sampel yang didapat adalah 100 sampel perusahaan. Analisis dari penelitian ini menggunakan analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa ukuran dewan komisaris dan jumlah rapat dewan komisaris dan ukuran perusahaan berpengaruh positif terhadap *environmental disclosure*. Proporsi dewan komisaris independen, latar belakang pendidikan presiden komisaris, jumlah rapat komite audit, berpengaruh negatif terhadap *environmental disclosure*.

Kata kunci: Proporsi dewan komisaris independen, ukuran dewan komisaris independen, latar belakang pendidikan presiden komisaris, jumlah rapat dewan komisaris, jumlah rapat komite audit, dan ukuran perusahaan, *environmental disclosure*.

ABSTRACT

This research aims to examine the factors that influence of the environmental disclosure. Measurement of environmental disclosure in a company of this research used the Global Reporting Initiative (GRI). The independent variable in this research is the size of the board of commissioners, proportion of independent board, president commissioner of educational background, the number of board meetings, and the number of audit committee meetings, the size of the company.

The population of this research is manufacturing companies that listed in Indonesia Stock Exchange (IDX) in 2011-2014. The selection of the sample of this research using purposive sampling method, that is the company who published the annual repor in a row.. Based on purposive sampling method, the number of samples obtained are 100 sample firms. The analysis of this study uses multiple regression analysis.

The results of this study indicate that the board commissioner size, the number of board meetings and the size of the company has positive influence on environmental disclosure. The proportion of independent board, president commissioner of educational background and the number of audit committee meetings, does not affect the environmental disclosure.

Keywords: The proportion of independent board, the size of the independent board, president commissioner of educational background, the number of board meetings, the number of audit committee meetings, and the size of the company, environmental disclosure.