INTISARI

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* dan karakteristik perusahaan terhadap *environmental disclosure* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan Bursa Efek Malaysia periode 2014. Variabel yang diuji dalam penelitian ini terdiri dari proporsi dewan komisaris independen, jumlah rapat dewan komisaris, *size, leverage* dan profitabilitas.

Sampel penelitian ini adalah perusahaan manufaktur yang listing di Bursa Efek Indonesia dan Bursa Efek Malaysia periode tahun 2014. Penelitian ini menggunakan metode purposive sampling dalam menentukan jumlah sampel yang digunakan diperoleh 68 perusahaan manufaktur Indonesia dan 74 perusahaan manufaktur Malaysia yang digunakan sebagai sampel. Pengujian statistik deskriptif, asumsi klasik, regresi bergandara, *F test, t test, chow test* dan koefisien determinasi digunakan untuk menganalisis data.

Hasil penelitian menunjukkan bahwa *size* berpengaruh positif terhadap *environmental disclosure* di Indonesia. Sedangkan di Malaysia proporsi dewan komisaris independen dan jumlah rapat dewan komisaris berpengaruh positif terhadap environmental disclosure di Malaysia. Leverage berpengaruh negatif di Malaysia.

Kata kunci: Proporsi dewan komisaris independen, jumlah rapat dewan komisaris, *size, leverage*, profitabilitas, *environmental disclosure.*

ABSTRACT

This study aimed to examine the effect of corporate governance mechanisms and company characteristics to environmental disclosure in manufacturing listed in Indonesia Stock Exchange and Malaysia Stock Exchange. The variable examined in this research consisted of the proportion of independent boar, the number of board meetings, size, leverage, and profitability.

The samples of this research is a manufacturing companies listed on Indonesia Stock Exchange and Malaysia Stock Exchange 2014. This research is using purposive sampling method to determine the samples and obtained 68 manufacturing companies in Indonesia and 74 manufacturing companies in Malaysia as research sample. Statistic descriptive, classical assumptions, multiple regression, F test, t test, chow test, and coefficient of determination used to analyze the data

The results of this research showed that size have positive significantly effect to environmental disclosure in Indonesia. Meanwhile in Malaysia, the proportion of independent board, the number of board meetings have positive significantly to environmental disclosure. Leverage have negative significantly to environmental disclosure.

Keywords: The proportion of independent board, the number of board meetings, size, leverage, profitability, environmental disclosure.