

ABSTRACT

This study aims to analyze the influence of firm size, managerial ownership, profitability and leverage on environmental disclosure. Measurement of environmental disclosure utilizes scorecard based on Indonesian Environmental Reporting Index (IER) with 35 items environmental disclosure obtained from Global Reporting Initiatives (GRI). Population of this research were manufactur companies that listed in Indonesian Stock Exchange (IDX) during 2013-2015. Data were collected by using purposive sampling method with criteria company. A total data of 171 observations were analyzed. Multiple linear regression analysis was used as a main analysis tool. The results of this research show that firm size, managerial ownership, profitability significantly influence the level of environmental disclosure. Whereas, leverage have no significant effects on the level of environmental disclosure.

Keywords : Environmental Disclosure, Firm Size, Managerial Ownership Profitability and Leverage.

ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh ukuran perusahaan, kepemilikan manajerial, profitabilitas dan *leverage* terhadap *environmental disclosure*. Pengukuran tingkat *environmental disclosure* menggunakan skor *Indonesian Environmental Reporting Index (IER)* dengan 35 item pengungkapan lingkungan yang diperoleh dari *Global Reporting Initiatives (GRI)*. Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013-2015. Metode pengumpulan data yang digunakan dalam penelitian ini menggunakan metode *purposive sampling* dengan kriteria perusahaan. Total sebanyak 171 data pengamatan yang dianalisis. Analisis regresi linear berganda digunakan sebagai alat analisis utama. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan, kepemilikan manajerial dan profitabilitas berpengaruh signifikan terhadap *environmental disclosure*. Sementara itu *leverage* tidak berpengaruh secara signifikan terhadap *environmental disclosure*.

Kata kunci : *Environmental Disclosure*, Pengungkapan Lingkungan, Ukuran Perusahaan, Profitabilitas, *Leverage*.