PENGARUH LIPUTAN MEDIA, SENSITIVITAS LINGKUNGAN, *ENVIRONMENTAL MANAGEMENT SYSTEM*, DAN KEDEKATAN KONSUMEN TERHADAP PENGUNGKAPAN LINGKUNGAN

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ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris mengenai pengaruh liputan media, sensitivitas lingkungan, *Environmental Management System* (EMS), dan kedekatan konsumen terhadap pengungkapan lingkungan perusahaan. Populasi penelitian ini adalah perusahaan yang termasuk dalam 50 perusahaan dengan *market capitalization* terbesar di BEI selama periode 2018-2020 secara berturut-turut. Metode pengambilan sampel dipilih menggunakan metode *purposive sampling* sehingga perusahaan yang memenuhi kriteria sebagai sampel sebanyak 15 perusahaan dengan total observasi sebanyak 45 perusahaan-tahun. Penelitian ini diuji dengan regresi linier berganda. Hasil penelitian ini menunjukkan bahwa sensitivitas lingkungan dan kedekatan konsumen berpengaruh terhadap pengungkapan lingkungan perusahaan sedangkan liputan media dan *Environment Management System* (EMS) tidak berpengaruh terhadap pengungkapan lingkungan perusahaan.

Kata Kunci: Pengungkapan lingkungan, liputan media, sensitivitas lingkungan, *Environmental Management System* (EMS), kedekatan konsumen

THE EFFECT OF MEDIA COVERAGE, ENVIRONMENTAL SENSITIVITY, ENVIRONMENTAL MANAGEMENT SYSTEM AND CUSTOMER CLOSENESS ON ENVIRONMENTAL DISCLOSURE

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ABSTRACT

This study aims to investigate empirical proof of the effect of media coverage, environmental sensitivity, environmental management system, and customer closeness on the company's environmental disclosure. The population in this study is all companies included in the 50 companies listed on the Indonesia Stock Exchange with the largest market capitalization during the 2018-2020 period consecutively. This study sampling method is purposive sampling, with 15 companies meeting the criteria as the sample with 45 firm-years. This study was tested using multiple linear regression. The results of this study show that environmental sensitivity and customer closeness effect on company's environmental disclosure. In contrast, media coverage and environmental management system do not affect the company's environmental disclosure.

Keywords: *environmental disclosure, media coverage, environment sensitivity, environmental management system and customer closeness*