

Antecedents of Environmental Disclosure in Indonesian Manufacturing Companies

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Abstract

The purpose of this study is to examine and obtain empirical evidence of the influence of the proportion of independent commissioners, firm size, profitability and environmental performance on environmental disclosure in annual reports. The sampling technique using purposive sampling and obtained a sample of 40 manufacturing companies listed in Indonesian Stock Exchange. Hypothesis testing method used is multiple regression analysis. Result of this research indicates that firm size and environmental performance has a positive effect to corporate environmental disclosure. Meanwhile, the proportion of independent commissioners and profitability has no effect to corporate environmental disclosure.

Keywords: environmental disclosure, the proportion of independent commissioners, firm size, profitability and environmental performance

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