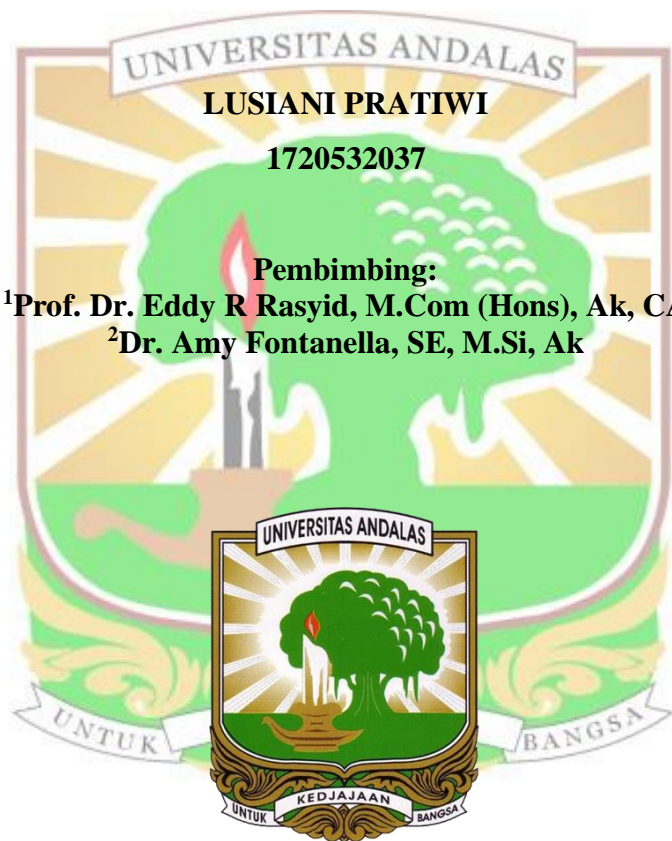


**PENGARUH STRUKTUR *CORPORATE GOVERNANCE* TERHADAP
ENVIRONMENTAL DISCLOSURE: STUDI EMPIRIS PERUSAHAAN
MANUFAKTUR DI INDONESIA**

Tesis



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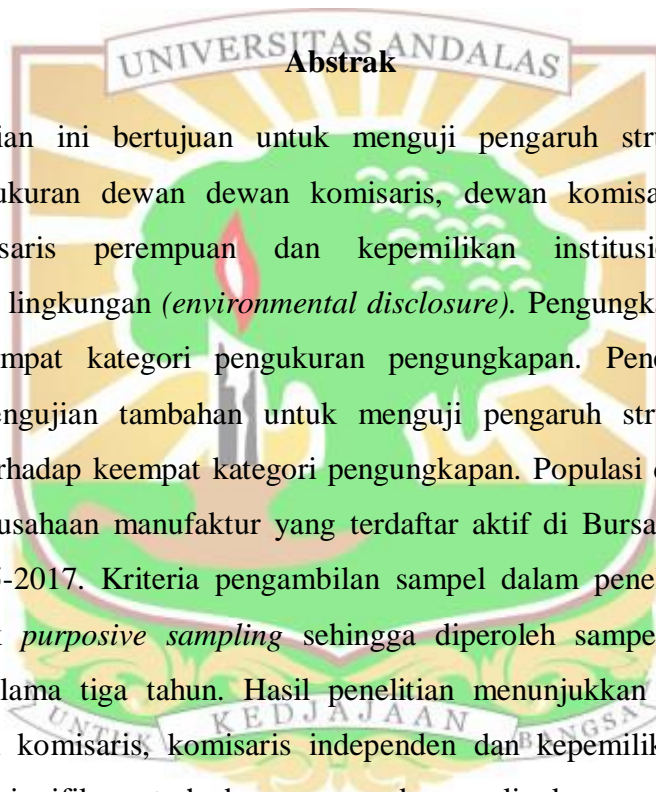


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Oleh: Lusiani Pratiwi (1720532037)

(Dibawah bimbingan Prof. Dr. Eddy R Rasyid, M.Com (Hons), Ak, CA dan Dr.
Amy Fontanella, SE, M.Si, Ak)



Abstrak

Penelitian ini bertujuan untuk menguji pengaruh struktur *corporate governance* (ukuran dewan komisaris, dewan komisaris independen, dewan komisaris perempuan dan kepemilikan institusional) terhadap pengungkapan lingkungan (*environmental disclosure*). Pengungkapan lingkungan terdiri dari empat kategori pengukuran pengungkapan. Penelitian ini juga melakukan pengujian tambahan untuk menguji pengaruh struktur *corporate governance* terhadap keempat kategori pengungkapan. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar aktif di Bursa Efek Indonesia periode 2015-2017. Kriteria pengambilan sampel dalam penelitian ini adalah dengan teknik *purposive sampling* sehingga diperoleh sampel sebanyak 120 perusahaan selama tiga tahun. Hasil penelitian menunjukkan bahwa variabel ukuran dewan komisaris, komisaris independen dan kepemilikan institusional berpengaruh signifikan terhadap pengungkapan lingkungan (*environmental disclosure*), sedangkan dewan komisaris perempuan tidak berpengaruh terhadap pengungkapan lingkungan (*environmental disclosure*). Temuan juga menunjukkan hasil dari pengujian tambahan (*additional test*) bahwa perusahaan manufaktur mengalami peningkatan dalam kategori pengungkapan lingkungan.

Kata Kunci: Ukuran dewan komisaris, dewan komisaris independen, dewan komisaris perempuan, kepemilikan institusional dan pengungkapan lingkungan.

THE EFFECT OF CORPORATE GOVERNANCE STRUCTURE ON ENVIRONMENTAL DISCLOSURE: STUDY OF EMPIRICAL MANUFACTURING COMPANIES IN INDONESIA

By: Lusiani Pratiwi (1720532037)

(Supervised by Prof. Dr. Eddy R Rasyid, M.Com (Hons), Ak, CA dan Dr. Amy Fontanella, SE, M.Si, Ak)

His study aims to examine the effect of corporate governance structures (the size of the board of commissioners, independent board of commissioners, female board of commissioners and institutional ownership) on environmental disclosure. Environmental disclosures consist of four measurement disclosure categories. This study also conducted additional testing to examine the effect of corporate governance structures on the four disclosure categories. The population in this study are manufacturing companies that are registered actively on the Indonesia Stock Exchange for the period 2015-2017. The sampling criteria in this study were purposive sampling techniques to obtain a sample of 120 companies over three years. The results showed that the size of the board of commissioners, independent non executive directors and institutional ownership variables had a significant effect on environmental disclosure, while the female board of commissioners had no effect on environmental disclosure. The findings also show the results of additional testing (additional test) that manufacturing companies experienced an increase in the environmental disclosure category.

Keywords: Board size, independent non executive directors, female board of commissioners, institutional ownership and environmental disclosure.