

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Kepemilikan Manajerial, Ukuran Perusahaan, Kinerja Keuangan, dan Praktik *Good Corporate Governance* terhadap *Corporate Environmental Disclosure* Pada Perusahaan Manufaktur yang Tercatat di Bursa Efek Indonesia (BEI).

Penelitian ini menggunakan data sekunder yaitu dari kategori perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI). Sampel yang digunakan sebanyak 69 perusahaan pada kategori manufaktur dengan periode 2012-2014 melalui metode *purposive sampling*. Metode analisis dari penelitian ini menggunakan regresi linier berganda dan regresi sederhana program SPSS 16.

Hasil penelitian disimpulkan bahwa Ukuran Perusahaan, Kinerja Keuangan, Proporsi Komisaris Independen, Ukuran Komite Audit berpengaruh positif dan signifikan terhadap *Corporate Environmental Disclosure*. Kepemilikan Manajerial berpengaruh positif dan tidak signifikan terhadap *Corporate Environmental Disclosure*. Jumlah Rapat Dewan Komisaris berpengaruh negatif dan tidak signifikan terhadap *Corporate Environmental Disclosure*.

Keyword s: *Managerial Ownership, company size, financial performance, Proportion of Independent Board of Commissioners, Board Meeting Number, size of the Audit Committee, Corporate Environmetal Disclosure.*

ABSTRACT

This study aimed to examine the effect of Managerial Ownership, company size, financial performance, and Good Corporate Governance Practices of the Corporate Environmental Disclosure In Manufacturing Companies Listed in Indonesia Stock Exchange (BEI).

This study uses secondary data from the categories listed manufacturing companies in the Indonesia Stock Exchange (BEI). The samples used were 69 companies in the manufacturing category with the period 2012-2014 through purposive sampling method. The method of analysis of this study using multiple linier regression and simple regression SPSS 16.

The final conclusion is that the size of the Company, Financial Performance, Proportion of Independent Commissioner, The size of the Audit Committee and a significant positive effect on the Corporate Environmental Disclosure. Managerial Ownership positive and not significant to the Corporate Environmental Disclosure. Number of Board Meeting and no significant negative effect on the Corporate Environmental Disclosure.

Keyword s: *Managerial Ownership, company size, financial performance, Proportion of Independent Board of Commissioners, Board Meeting Number, size of the Audit Committee, Corporate Environmetal Disclosure.*