

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh ukuran perusahaan, profitabilitas, kinerja lingkungan dan liputan media terhadap *environmental disclosure*. Jenis dari penelitian yang dilakukan yaitu jenis penelitian dengan pengujian hipotesis yang dimana penelitian ini berusaha mencari hubungan antara variabel. Data yang digunakan dalam penelitian ini bersumber dari laporan keuangan perusahaan manufaktur yang diterbitkan oleh Bursa Efek Indonesia, laporan tahunan PROPER dalam periode 2014-2016, dan liputan media tentang lingkungan. Total perusahaan yang dijadikan sampel penelitian berjumlah 95 perusahaan. Analisis hipotesis yang digunakan dalam penelitian ini menggunakan regresi linier berganda dan sebelum dilakukan uji hipotesis telah dilakukan uji normalitas data. Dalam pengujian hipotesis diperoleh hasil bahwa ukuran perusahaan, profitabilitas, kinerja lingkungan berpengaruh terhadap *environmental disclosure*, sedangkan liputan media tidak berpengaruh terhadap *environmental disclosure*.

Kata kunci: pengungkapan lingkungan, kinerja lingkungan, ukuran perusahaan, profitabilitas, liputan media, PROPER

ABSTRACT

The objective of this study is to determine the impact of size, profitability, environmental performance and media coverage to environmental disclosure. This type of research conducted is the type of research by testing the hypothesis which is a study in explaining the phenomenon of the relationship between variables. Data in this study come from financial reports of manufactured company that listed in Indonesian Stock Exchange and annual report of PROPER from period of times 2014-2016. The total company that being tested is 95 companies. Analysis of the hypothesis used in this study using multiple linier regression and prior to hypothesis testing has been conducted test data normally. From the result obtained by testing the hypothesis that size, profitability, environmental performance does have an effect to environmental disclosure, but media coverage doesn't have an effect to environmental disclosure.

Key words: environmental disclosure, environmental performance, size, profitability, media coverage, PROPER