

## Hubungan antara corporate environmental disclosure, corporate governance, dan earnings management = The association between corporate environmental disclosure, corporate governance, and earnings management

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### Abstrak

Penelitian ini bertujuan untuk menganalisis hubungan antara Corporate Environmental Disclosure (CED), Corporate Governance, dan Earnings Management (EM). Data yang digunakan dalam penelitian ini bersumber dari laporan keuangan triwulanan serta laporan keberlanjutan perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) dan Program Peringkat Kinerja Perusahaan (PROPER) tahun 2010, dengan total sampel sebanyak 15 perusahaan. Sampel tersebut diperoleh dengan menggunakan metode purposive sampling. Metode pengujian hipotesis yang digunakan adalah regresi linier berganda. Hasil penelitian ini menunjukkan bahwa proporsi dewan komisaris independen, dan ukuran perusahaan berpengaruh signifikan terhadap Corporate Environmental Disclosure. Sementara itu, manajemen laba, jumlah rapat komite audit, profitabilitas, dan rasio leverage tidak berpengaruh signifikan terhadap Corporate Environmental Disclosure.

.....This research aims to examine the association between corporate environmental disclosure (CED), corporate governance and earnings management (EM). Data used in this study come from quarterly reports and sustainable report of nonfinancial companies listed on the IDX and the Program for Pollution Control Evaluation and Rating (PROPER) in 2010, with a total sample of 6 companies. Samples are obtained by using purposive sampling method. Hypothesis testing method used is multiple linear regression. The result of this research indicates that the proportion of independent commissioners, and firm size had a significant effect to corporate environmental disclosure. Meanwhile, earnings management, the number of audit committee meetings, profitability ratio and leverage ratio had no significant effect to corporate environmental disclosure.