

Hubungan corporate governance, environmental performance dan environmental disclosure = Corporate governance, environmental performance and disclosure

Ariestya Putri Adhzani, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20412167&lokasi=lokal>

Abstrak

Tujuan dari penelitian ini adalah untuk mengkaji hubungan antara Corporate Governance dengan environmental performance dan environmental disclosure. Penelitian ini juga mengkaji hubungan antara environmental performance dengan environmental disclosure. Penelitian ini menggunakan skor Good Corporate Governance indeks dari IICD sebagai proksi variabel corporate governance. Sampel penelitian ini adalah 72 perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2013 dan memiliki skor good corporate governance indeks dari IICD, tidak termasuk industri sektor keuangan. Hasil empiris menunjukkan bahwa mekanisme corporate governance berpengaruh positif signifikan terhadap environmental performance dan environmental disclosure. Hasil penelitian juga menunjukkan bahwa environmental performance memiliki pengaruh positif signifikan terhadap environmental disclosure.The objective of this study is to examine the influence of corporate governance on environmental performance and disclosure. This study also examines the influence of environmental performance on environmental disclosure. The proxy of corporate governance mechanism is good corporate governance index score published by IICD. This study using a sample of 72 firms listed in Indonesia Stock Exchange in 2013, exclude financial industry, which has good corporate governance index score published by IICD. The empirical results give evidence that corporate governance mechanism has positive significant effect on environmental performance and environmental disclosure. Environmental performance also found has a positive significant effect on environmental disclosure.