

Pengaruh corporate governance terhadap pengungkapan lingkungan di perusahaan publik yang terdaftar di Bursa Efek Indonesia = The effect of corporate governance on environmental disclosure in public listed companies at Indonesia Stock Exchange / Mochamad Fariz Agustyo

Mochamad Fariz Agustyo, author

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh tingkat efektivitas dewan komisaris dan komite audit serta kepemilikan keluarga terhadap luasnya pengungkapan lingkungan pada perusahaan-perusahaan publik yang terdaftar di dalam Bursa Efek Indonesia (BEI). Pengujian hipotesis dilakukan dengan menggunakan regresi data panel model fixed effect dengan total sampel sebanyak 222 perusahaan yang terdaftar di Bursa Efek Indonesia selama periode tahun 2008 sampai dengan tahun 2012. Hasil dari penelitian ini menemukan bahwa rata-rata tingkat pengungkapan lingkungan adalah sebesar 3,38% yang menunjukkan tingkat pengungkapan lingkungan masih relatif rendah yang kemungkinan disebabkan belum ada ketentuan mengenai apa saja yang harus diungkapkan terkait pengungkapan lingkungan. Rata-rata skor efektivitas dewan komisaris dan komite audit berada pada kategori 'fair'. Selain itu, penelitian ini juga menemukan bahwa efektivitas dewan komisaris dan efektivitas komite audit memiliki pengaruh positif dan signifikan terhadap pengungkapan lingkungan, sedangkan kepemilikan keluarga memiliki pengaruh negatif dan signifikan terhadap pengungkapan lingkungan.

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ABSTRACT

The aim of this research is to analyze the effect of the level of board commissioner and audit committee effectiveness as well as family ownership of the extent of environmental disclosure in public listed companies at the Indonesia Stock Exchange (IDX). This study use fixed effects model of panel regression for hypothesis testing, with a total sample of 222 listed companies at Indonesia Stock Exchange during the period of 2008 to 2012. The findings reveal that the average level of environmental disclosure of is at 3.38% which relatively is stil very low. This may due to there is no mandatory requirement on what to disclose in environmental disclosure. The average score of the board of commissioner and audit committee effectiveness are in the 'fair' category. In addition, this study also reveals that the board of commissioner effectiveness and audit committee effectiveness have a positive and significant impact on environmental disclosure, while family ownership have negative and significant impact on environmental disclosure.;The aim of this research is to analyze the effect of the level of board commissioner and audit committee effectiveness as well as family ownership of the extent of environmental disclosure in public listed companies at the Indonesia Stock Exchange (IDX). This study use fixed effects model of panel regression for hypothesis testing, with a total sample of 222 listed companies at Indonesia Stock Exchange during the period of 2008 to 2012. The findings reveal that the average level of environmental disclosure of is at 3.38% which relatively is stil very low. This may due to there is no mandatory requirement on what to disclose in environmental disclosure. The average score of the board of commissioner and audit committee effectiveness are in the 'fair' category. In addition, this study also reveals that the board of commissioner

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