

Abstrak

Penelitian ini bertujuan untuk mengidentifikasi perilaku/ motivasi *Chief Executive Officer* (CEO) dalam mengungkapkan kualitas *environmental disclosure* (pengungkapan lingkungan) yang ditinjau dari teori *self-fulfilling vs self-defeating*. Perusahaan dengan tingkat *fulfilling* yang tinggi cenderung mengungkapkan kualitas *pengungkapan lingkungan* yang konsisten, sedangkan dikatakan *self-defeating* jika terdapat ketidakkonsistenan dalam pengungkapan. Penelitian ini memperluas ruang lingkup penelitian sebelumnya dengan menambahkan bidang penelitian pada bidang akuntansi sosial. Sampel penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia periode 2013 – 2018. Hasil dari penelitian ini menunjukkan bahwa perusahaan-perusahaan di Indonesia cenderung melakukan *defeating* (tidak ada pemenuhan).

Kata Kunci: *Environmental Disclosure, Self-Fulfilling Prophecy, Self-Defeating Prophecy*

Abstract

This study aims to identify the behavior or motivation of the Chief Executive Officer (CEO) in expressing the quality of environmental disclosure in terms of the theory of self-fulfilling vs. self-defeating. Companies with high levels of fulfillment tend to express the quality of environmental disclosure that is consistent, while it is said to be self-defeating if there are inconsistencies in disclosure. This research broadens the scope of previous research by adding research fields in the field of social accounting. The sample of this research is non-financial companies listed on the Indonesia Stock Exchange in the period 2013 - 2018. The results of this study indicate that companies in Indonesia tend to do defeating (no fulfillment).

Key Word: *Environmental Disclosure, Self-Fulfilling Prophecy, Self-Defeating Prophecy*