

ABSTRACT

This study aims to examine the effect of corporate governance through the relationship between firm size and environmental disclosure. This study uses a total of 100 samples of observations from 25 companies listed on the Indonesia Stock Exchange (IDX) during the 2016-2019, which were selected using the purposive sampling method. The results of this study indicate that firm size has a positive effect on environmental disclosure. This result confirms that the larger the company is, the more it is aware of environmental disclosure issues. This study also provides evidence that corporate governance as proxied by independent commissioners, audit committees, managerial ownership and institutional ownership is unable to strengthen the effect of firm size on environmental disclosure. The role of the corporate governance mechanism has not been able to increase companies' transparency and accountability in making environmental disclosures.

Keywords: *firm size, environmental disclosure, corporate governance*

INTISARI

Penelitian ini bertujuan menguji pengaruh *corporate governance* melalui hubungan antara ukuran perusahaan dan pengungkapan lingkungan. Penelitian ini menggunakan total observasi sebanyak 100 sampel dari 25 perusahaan terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2019 yang dipilih dengan menggunakan metode *purposive sampling*. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan memiliki pengaruh positif terhadap pengungkapan lingkungan. Makin besar ukuran perusahaan, maka makin tinggi kesadaran perusahaan melakukan pengungkapan lingkungan. Penelitian ini juga memberikan bukti bahwa *corporate governance* yang diproksikan dengan dewan komisaris independen, komite audit, kepemilikan manajerial dan kepemilikan institusional tidak mampu memperkuat pengaruh ukuran perusahaan terhadap pengungkapan lingkungan. Peran mekanisme *corporate governance* belum dapat meningkatkan transparansi dan akuntabilitas perusahaan dalam melakukan pengungkapan lingkungan.

Kata Kunci: ukuran perusahaan, pengungkapan lingkungan, *corporate governance*

