

ABSTRACT

The purpose of this research is to analyze the effect of company size, profitability, liquidity, audit committee size, and industry type on environmental disclosure level empirically. Company size, profitability, liquidity, audit committee size, and industry type variables are expected to explain their influence to environmental disclosure level.

The data used is secondary data that taken from company's website and Indonesian Stock Exchange (IDX)'s website, that are financial report, annual report, and sustainability report on mining and manufacturing company that listing on 2013-2015 period. This research uses purposive sampling method to collect data and then analyzed that consisting of descriptive statistical analysis, classical assumption test, hypothesis test, and regression analysis. And to do the data analysis, this research uses IBM SPSS 20 software.

Based on the result of research analysis, it can be known if company size and industry type is significantly have positive effect to environmental disclosure level. Then, audit committee size significantly has negative effect to environmental disclosure level. While profitability and liquidity have no significantly effect to environmental disclosure level.

Keywords: environmental disclosure, financial performance, company size, audit committee