

ABSTRACT

This study aims to to determine how the effect of gender diversity dan corporate governance's practice on encironmental discosure. Environmental problems become one of headlines due to its negative impacts on human sustainability. Therefore, the increased awareness of environmental responsibility become challenge facing the company. Corporate governance and gender diversity on board of director appear as factors that could influence the extent of environmental disclosure. Corporate governance is proxied by independent commissioner, size of commissioner and institutional ownership To measure the extent of environmental disclosure used Environmental Disclosure Index by Global Reporting Index G4.

The population of this study is manufacturing companies listed on Indonesia Stock Exchange (IDX) periode in 2015 - 2016. The sampling method used in this study is purposive sampling with specified criteria. By doing sampling based on those criteria, 75 companies or total 150 observation data in two years fulfilled criteria as study sample are tested by multiple liner regression test.

The empirical results indicate that the gender diversity, independent commissioner, size of commissioner have a positive relationship and significant impact on environmental disclosure meanwhile there is no significant relationship between institutional ownership and environmental disclosure. In addition, the results also shows that the extent of environmental disclosre by Global Reporting Index G4 by manufacturing companies in Indonesia is low.

Keywords: environmental disclosure, gender diversity, corporate governance, independent commissioner, size of commissioner, institutional ownership, Global Reporting Index.