

ABSTRACT

The purpose of this research is to observe the influence of environmental risk and environmental performance on environmental disclosure. It uses environmental risk and environmental performance as independence variables, while environmental disclosure as dependent variables. Profitability factors also added as control variables

This research used secondary data as a source of gathering data. The population consists of list of companies that are listed both in GRI (Global Reporting Initiative) and BEI (Bursa Efek Indonesia) in the period of 2012-2014. This research used purposive sampling method to select the sample. After that, the totals of 54 companies ranging from wide sectors of industries are chosen. These sum totals of 54 companies are companies that consistently published their sustainability report on period 2012-2014. Multiple regression technique are chosen for this research statistic analysis.

This research results indicates that environmental performance has negative influence on environmental disclosure. Second, this research results indicates that environmental risk has positive influence on environmental disclosure. Lastly, profitability factors that are used in this research shows that only return on asset that has positive influence on environmental disclosure.

Keywords: environmental risk, environmental performance, environmental disclosure