

ABSTRACT

This study aims to examine the disclosure of information relating to the environment made by the company are influenced by factors including the size of the company, profitability, liquidity, leverage, the level of tax paid, the size of the public accountant's office, changes in stock prices and corporate base, to the dependent variable namely environmental disclosure score is measured using an index of disclosure of the Global Reporting Initiative (GRI) where there are 45 environmental information disclosure index, scoring refers to research conducted in 2015 Nugraha.

Companies selected into the study population is mining and manufacturing companies listed in Indonesia Stock Exchange during the period 2013-2014, with the collection of samples by purposive sampling method with the criteria the company profit and publish the financial statements and annual reports complete during the study period, 76 companies selected as samples, linear regression analysis of SPSS 20 selected as an analytical tool research.

The results of this study indicate that the variable size of the company, size of public accounting firms and corporate base significantly affect environmental disclosure while variable profitability, leverage, and stock price changes had no significant effect on the disclosure of the environment, the results of this study also shows the liquidity and tax variables have a significant effect but it has a different direction with the hypothesis developed.

Keywords: Environmental Disclosure, GRI index, stock price changes, the Company Basis, Profitability, Tax Rate, Liquidity, Leverage, Firm Size, Company Size.