

ABSTRACT

The aim of this study is to examine the influence of media coverage and corporate governance structure characteristics like independent commissioner, gender diversity, multiple-directorship, board size, and institutional investor on environmental disclosure quality. Profitability, firm size, industry characteristics, and sustainability report used as control variable.

The population in this study consists of all listed firm in Indonesia Stock Exchange in year 2010, 2011, and 2012. Sampling method used is purposive sampling. A criterion for firm which include of high profile industry such as mining, energy, chemical, pharmacy, household, and food and beverages. Another criteria is the firm must make and publish corporate social responsibility report. Total data of this study is 150 data. Then, there are 26 samples that include outlier should be excluded from samples of observation. So, the final amounts of the sample are 124 data. Multiple regression used to be analysis technique.

The empirical result of this study show that media coverage, independent commissioner, gender diversity, and board size have positively significant influenced on environmental disclosure quality on total disclosure. Institutional investor have negatively influenced on environmental disclosure quality.

Keyword : *environmental disclosure, environmental performance, environmental strategy, media coverage, corporate governance, industry characteristics.*