

ABSTRACT

This study analyze the Effect Analysis Company Size, Profitability, Leverage, and Industry Type Against Environmental Disclosure. The purpose of this study was to analyze the Environmental Disclosure in Indonesia premises review the annual report of each company registered in BEI and listed in PROPER period 2011-2013. Measurements using a variable Company Size, Leverage, Profitability, and Industry Type act as an independent variable. As for Environmental Disclosure scores measured using weights Global Reporting Initiative (GRI) with classification Hard and Soft Item Item. This research is the development of a research conducted by Burgwal and Vieira (2014), the difference there is in addition a variable leverage and samples.

The method used to determine the sample population using probability sampling with multiple criteria. There are 105 companies that consist of mining, manufacturing, telecomuniation, agriculture, and property as object of study. The hypothesis formulated in this study are as follows. The size of the company, profitability, and industry type have positive effect on environmental disclosure. Leverage has negative effect on environmental disclosure. Simultaneous hypothesis testing showed that firm size, leverage, prifitability and industrial type positively to environmental disclosure

The results of the study indicate that the variable size of the company and the type of industry has a positive influence and sigificant on Environmental Disclosure, profitability do not have effect to environmental disclosure. Leverage variable has a negative and significant effect. The implication of this research is the companies that have high profitability not guaranted to do environmental disclosure. Whereas have much resources to do disclosure.

Keywords: Environmental Disclosure, Company Size, Leverage, profitability, industry-type, GRI.