

ABSTRACT

This study aims to examine the influence of corporate governance structure Institutional Ownership, Media, Slack Resources and Industry Sensitivity on the Quality of Environmental Disclosure. The data used in this study is secondary data accessed through the Indonesia Stock Exchange (IDX).

The population in this study were the companies listed in the Indonesia Stock Exchange (IDX). The sampling method used in this study purposive sampling from six industries (mining, energy, chemicals, pharmaceuticals, from Indonesia Stock Exchange during 2013 to 2016. This study uses One Least Square (OLS) regression analysis and employs 72 listed companies as the samples of the study.

The results show that board size, slack resources, industry sensitivity, firm size positively affect the quality of environmental disclosure. The results also show a negative effect of ROA on environmental disclosure. This study also provides evidence that media, frequency of board of directors meetings and institutional ownership have no effect on environmental disclosure.

Keywords : corporate governance, institutional ownership, media, slack resources, sensitivity industry, environmental disclosure, firm size, ROA,