

ABSTRACT

The purpose of this study is to examine the effect of corporate governance such as the size of the Board of Commissioners, the independence of the Board of Commissioners, number of Board of Commissioners meeting, and the existence of the Corporate Social Responsibility (CSR) Committee on environmental disclosure in companies in the consumer non-cyclical sector. The dependent variable in this study is environmental disclosure with the independent variables used in this study are size of the Board of Commissioners, the independence of the Board of Commissioners, number of Board of Commissioners meeting, and the existence of the CSR Committee. Beside the control variables used are firm profitability, firm size, and firm age.

The sample used in this research is companies that are listed in consumer non-cyclicals sector in the Indonesia Stock Exchange Industrial Classification (IDX-IC) for 2019-2021 with a total sample of 150 samples. The sample selection is based on the use of a purposive sampling method with criteria and conditions determined by the researcher. The analytical method used in this research is multiple linear regression analysis methods.

The result of this study found that the existence of the CSR Committee has a significant effect on environmental disclosure. On the other hand, the size of the Board of Commissioners, the independence of the Board of Commissioners, and the number of meetings of the Board of Commissioners have insignificant effects on environmental disclosure.

Keywords: corporate governance, size of the board of commissioners, independence of the board of commissioners, number of board of commissioners meeting, the existence of CSR committee, environmental disclosure.

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