

Pengaruh *Good Corporate Governance* dan *Earnings Management* terhadap
Corporate Environmental Disclosure

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Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance* dan *earnings management* terhadap *corporate environmental disclosure*. Penelitian dilakukan pada perusahaan yang terdaftar di Bursa Efek Indonesia dan termasuk dalam PROPER Kementerian Lingkungan Hidup tahun 2014-2017. Sampel yang diperoleh sebanyak 79 perusahaan dengan metode *purposive sampling*. Teknik analisis yang digunakan adalah analisis linier berganda. Variabel dependen yaitu *corporate environmental disclosure* diukur dengan peringkat warna dari PROPER. Variabel independen *good corporate governance* diukur dengan jumlah dewan komisaris dan jumlah rapat dewan komisaris, variabel independen lainnya yaitu *earnings management* diukur dengan *Modified Jones* 1991. Hasil penelitian menunjukkan bahwa dewan komisaris berpengaruh signifikan positif terhadap *corporate environmental disclosure*. Selama periode penelitian, perusahaan sampel yang memiliki jumlah dewan komisaris banyak dapat memenuhi kriteria PROPER. Artinya, kinerja dewan komisaris perusahaan efektif dalam mengawasi dan mendorong manajemen dalam mematuhi penilaian seluruh aspek lingkungan. Rapat dewan komisaris yang diukur dengan frekuensi rapat dewan komisaris memiliki pengaruh tidak signifikan terhadap *corporate environmental disclosure*. *Earnings management* yang diukur dengan *discretionary accrual* tidak berpengaruh terhadap *corporate environmental disclosure*. Penelitian ini juga menggunakan dua variabel kontrol, yaitu profitabilitas perusahaan yang diukur dengan ROA dan *leverage*. Hasil uji statistik untuk kedua variabel kontrol dapat disimpulkan bahwa tidak adanya pengaruh yang signifikan terhadap *corporate environmental disclosure*.

Kata Kunci: *corporate environmental disclosure*, *earnings management*, dewan komisaris, *leverage*.

*The Effect of Good Corporate Governance and Earnings Management on
Corporate Environmental Disclosure*

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This study aims to determine the effect of good corporate governance and earnings management on corporate environmental disclosure. The study was conducted on companies listed on the Indonesia Stock Exchange and included in the PROPER from Ministry of Environment RI 2014-2017. The sample obtained was 79 companies with purposive sampling method. The analysis technique used is multiple linear analysis. The dependent variable, corporate environmental disclosure, is measured by the color rating of PROPER. The independent variable of good corporate governance is measured by the quantity of board of commissioners and the frequency of board of commissioner meetings, the other independent variables, earnings management are measured by Modified Jones 1991. The results of the study show that the board of commissioners has a positive significant effect on corporate environmental disclosure. During the study period, many sample companies that have a quantity of board of commissioners can comply the PROPER criteria. That is, the performance of the company's board of commissioners is effective in overseeing and encouraging management in complying with the assessment of all environmental aspects. Board of Commissioners' meetings as measured by the frequency of board of commissioner's meetings does not have significance to corporate environmental disclosure. Earnings management as measured by discretionary accruals does not affect corporate disclosure. This research also uses two control variables company profitability as measured by ROA and leverage. The results of statistical tests for both control variables can be concluded that there is no significant effect on corporate environmental disclosure.

Keywords: corporate environmental disclosure, earnings management, board of commissioners, leverage.