

**PENGARUH *GOOD CORPORATE GOVERNANCE*, KINERJA
LINGKUNGAN, DAN *MEDIA EXPOSURE* TERHADAP *ENVIRONMENTAL
DISCLOSURE***

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ABSTRAK

Penelitian ini adalah penelitian kuantitatif yang dibuat dengan tujuan untuk mengetahui pengaruh kepemilikan institusional, komite audit, kinerja lingkungan, dan *media exposure* terhadap *environmental disclosure*. Sampel riset ini berjumlah 98 perusahaan yang terbagi dalam beberapa sektor; kesehatan, bahan baku, infrastruktur, energi, industri, dan konsumen non primer periode 2021. Teknik analisis yang dipakai yaitu analisis regresi linear berganda dengan uji t parsial yang memakai aplikasi SPSS v.20. Hasil dari riset ini yaitu (1) *environmental disclosure* tidak dipengaruhi oleh kepemilikan institusional. (2) *environmental disclosure* tidak dipengaruhi oleh komite audit. (3) *environmental disclosure* dipengaruhi oleh kinerja lingkungan. (4) *environmental disclosure* tidak dipengaruhi oleh *media exposure*.

Kata kunci: **Kepemilikan Institusional, Komite Audit, Kinerja Lingkungan, *Media Exposure, Environmental Disclosure***

THE EFFECT OF GOOD CORPORATE GOVERNANCE, ENVIRONMENTAL PERFORMANCE, AND MEDIA EXPOSURE ON ENVIRONMENTAL DISCLOSURE

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ABSTRACT

This research is a quantitative research made with the aim of knowing the effect of institutional ownership, audit committees, environmental performance, and media exposure on environmental disclosure. The research sample is 98 companies divided into several sectors; health, raw materials, infrastructure, energy, industry, and non- primary consumers for the 2021 period. The analysis technique used is multiple linear regression analysis with a partial t test using the SPSS v.20. The results of this research are (1) institutional ownership has no effect on environmental disclosure (2) the audit committees has no effect on environmental disclosure (3) environmental performance influences environmental disclosure (4) media exposure has no effect on environmental disclosure.

Keywords: Institutional Ownership, Audit Committees, Environmental Performance, Media Exposur