

***Performance, Award, Institutional Ownership, Media Coverage: Impact on
Environmental Disclosure in Indonesia***

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Abstract

This study aims to examine how environmental performance, environmental award, institutional ownership, and media coverage influence environmental disclosure. The population in this study were non-financial companies listed on the Indonesia Stock Exchange and PROPER for the period 2018 – 2020. The research sample was determined using purposive sampling. This study has a sample of 83 data processed using the IBM SPSS 26 statistical program and analyzed using multiple regression. The result of the statistical tests proved that institutional ownership has a positive effect on environmental disclosure. Meanwhile, environmental performance, environmental awards, and media coverage do not affect environmental disclosure.

Keywords: *Environmental Disclosure, Environmental Performance, Environmental Award, Institutional Ownership, Media Coverage*

Performance, Award, Institutional Ownership, Media Coverage: Dampak Terhadap Environmental Disclosure di Indonesia

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Abstrak

Penelitian ini bertujuan untuk menguji bagaimana kinerja lingkungan, penghargaan lingkungan, kepemilikan institusional, dan liputan media mempengaruhi pengungkapan lingkungan. Populasi dalam penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia dan PROPER periode 2018 – 2020. Sampel penelitian ditentukan dengan menggunakan purposive sampling. Penelitian ini memiliki sampel sebanyak 83 data yang diolah menggunakan program statistik IBM SPSS 26 dan dianalisis menggunakan regresi berganda. Hasil uji statistik membuktikan bahwa kepemilikan institusional berpengaruh positif terhadap pengungkapan informasi lingkungan. Sedangkan kinerja lingkungan, penghargaan lingkungan, dan liputan media tidak mempengaruhi pengungkapan informasi lingkungan.

Kata kunci: Pengungkapan Informasi Lingkungan, Kinerja Lingkungan, Penghargaan Lingkungan, Kepemilikan Institusional, Liputan Media.