

INTISARI

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh mekanisme tata kelola perusahaan (proporsi dewan komisaris independen, jumlah rapat dewan komisaris, jumlah rapat komite audit, dan latar belakang pendidikan komisaris) terhadap *environmental disclosures* pada perusahaan pertambangan di Indonesia. Objek penelitian ini adalah perusahaan-perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Jumlah perusahaan pada penelitian ini adalah 7 perusahaan selama 5 periode, yaitu 2011-2015 dengan jumlah 35 sampel. Metode pengambilan sampel menggunakan *purposive sampling*. Hipotesis dalam penelitian ini dilakukan pengujian dengan menggunakan regresi linier berganda. Hasil penelitian ini menunjukkan bahwa, proporsi dewan komisaris independen berpengaruh positif signifikan terhadap *environmental disclosures*. Sedangkan jumlah rapat dewan komisaris, jumlah rapat komite audit, dan latar belakang pendidikan komisaris tidak berpengaruh terhadap *environmental disclosures*.

Kata kunci: Proporsi dewan komisaris independen, jumlah rapat dewan komisaris, jumlah rapat komite audit, latar belakang pendidikan komisaris, dan *environmental disclosures*.

ABSTARCT

This research aims to get empirical evidence about the influence of corporate governance (the proportion of independent board, the number of meeting of independent board, the number of meeting of audit committee, and the educational background of commissioner) toward environmental disclosures to mining company in Indonesia. The object of research mining companies which are listed Indonesia Stock Exchange. The number of company in this research is seven companies during five periods, 2011 – 2015, with 35 samples. The method of taking the sample is using purposive sampling. The hypothesis in this research is tested by using double linier regression. The result of this research shows that the proportion of independent board has significantly positive effect toward environmental disclosures. Meanwhile the number of meeting of independent the number of meeting of audit committee, and the educational background of commissioner do not influence to environmental disclosures.

Keywords:, the proportion of independent board, the number of meeting of independent board, the number of meeting of audit committee, the educational background of commissioner, and environmental disclosures.