

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *mekanisme corporate governance*, ukuran perusahaan dan kinerja keuangan terhadap *environmental disclosures* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan Bursa Malaysia periode 2016. Variabel yang diuji dalam penelitian ini terdiri dari kepemilikan manajerial, ukuran dewan komisaris, jumlah rapat dewan komisaris, ukuran perusahaan, profitabilitas, dan likuiditas. Penelitian ini menggunakan metode *purposive sampling*, diperoleh 59 perusahaan manufaktur Indonesia dan 63 perusahaan manufaktur Malaysia. Pengujian ini menggunakan analisis regresi berganda, uji asumsi klasik, dan independent sample t test. Hasil penelitian: 1) Kepemilikan manajerial berpengaruh negatif terhadap *environmental disclosures* di Indonesia dan di Malaysia berpengaruh positif 2) Ukuran dewan komisaris berpengaruh positif terhadap *environmental disclosures* di Indonesia dan di Malaysia tidak berpengaruh 3) Jumlah rapat dewan komisaris tidak berpengaruh terhadap *environmental disclosures* di Indonesia dan Malaysia 4) Ukuran perusahaan tidak berpengaruh terhadap *environmental disclosures* di Indonesia dan di Malaysia berpengaruh positif 5) Profitabilitas berpengaruh negatif terhadap *environmental disclosures* di Indonesia dan di Malaysia tidak berpengaruh 6) Likuiditas berpengaruh negatif terhadap *environmental disclosures* di Indonesia dan di Malaysia berpengaruh positif 7) Terdapat perbedaan tingkat *environmental disclosures* di Indonesia dan Malaysia.

Kata Kunci : kepemilikan manajerial, ukuran dewan komisaris, jumlah rapat dewan komisaris, ukuran perusahaan, profitabilitas, likuiditas, *environmental disclosures*.

ABSTRACT

The research aimed at examining the influence of corporate governance mechanism, company size and finance performance towards environmental disclosures in manufacturing listed in Indonesia Stock Exchange and Bursa Malaysia period 2016. The variables examined in this research consisted of the managerial ownership, the size of the board of commissioners, the number of meeting of the board of commissioners, the company size, profitability, and liquidity. The research used purposive sampling method, obtained from 59 Indonesia manufacture companies and 63 Malaysia manufactures companies. The examination used multiple regression analysis, classic assumption test, and independent sample t test. The result of the research: 1) The managerial ownership had negative influence towards environmental disclosures in Indonesia, but it had positive influence in Malaysia 2) The size of the board of commissioners had positive influence towards environmental disclosures in Indonesia, but it did not have influence in Malaysia 3) The number of meeting of the board of commissioners did not have influence towards environmental disclosures in Indonesia and in Malaysia 4) The size of the company did not have influence towards environmental disclosures in Indonesia, but it had positive influence in Malaysia 5) The profitability had negative influence towards environmental disclosures in Indonesia, but it had positive influence in Malaysia 6) The liquidity had negative influence towards environmental disclosures in Indonesia, but it had positive influence in Malaysia 7) There was difference in the level of environmental disclosures in Indonesia and in Malaysia.

Keywords: managerial ownership, size of the board of commissioners, number of meeting of the board of commissioners, company size, profitability, liquidity, environmental disclosures.