

## ABSTRAK

**Pengaruh *Corporate Governance*, Latar Belakang Etnis, Dan Latar Belakang Pendidikan Dan Kepemilikan Institusional Terhadap *Environmental Disclosure***  
(Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2017-2019)

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Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *corporate governance*, budaya serta latar belakang pendidikan, kepemilikan institusional terhadap *environmental disclosure*. Variabel *good corporate governance* diproksikan dengan komisaris independen dan komite audit, sedangkan diversitas dewan yang diproksikan dengan latar belakang budaya dan pendidikan, serta struktur kepemilikan yang diproksikan dengan kepemilikan institusional. Data yang digunakan dalam penelitian ini adalah berupa data sekunder berupa laporan keuangan tahunan. Objek penelitian yaitu Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017 – 2019, maka sampel dalam penelitian ini adalah 222. Pengujian hipotesis menggunakan alat uji regresi linier berganda dengan hasil penelitian. 1) Komisaris independen berpengaruh terhadap *environmental disclosure*. 2) Komite audit berpengaruh terhadap *environmental disclosure*. 3) Latar belakang *culture* tidak berpengaruh terhadap *environmental disclosure*. 4) Latar belakang pendidikan berpengaruh terhadap *environmental disclosure*. 5) Kepemilikan institusional berpengaruh terhadap *environmental disclosure*

**Kata kunci:** Komisaris independen, Komite audit, Latar belakang *culture*, Latar belakang pendidikan, Kepemilikan institusional *environmental disclosure*.

## Abstract

Impact of Corporate Governance, Ethnic Background, and Educational Background and Institutional Ownership on Environmental Disclosure  
(Empirical Study on Manufacturing Companies listed on the Indonesia Stock Exchange in 2017-2019)

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*This study aims to prove the effect of corporate governance, culture and educational background, institutional ownership on environmental disclosure. The proxies for good corporate governance variable are independent commissioners and audit committees, while the proxies for board diversity are cultural and educational backgrounds, and the proxies for ownership structure is institutional ownership. The data has used secondary data of annual financial reports. The object of research is Manufacturing Companies listed on the Indonesia Stock Exchange in 2017 – 2019. The purposive sampling method was used with the number of samples.*

*We conduct content analysis on financial reports, using multiple regression analysis. Analysis of statistical results are. 1) Independent commissioners have an effect on environmental disclosure. 2) The audit committee has an effect on environmental disclosure. 3) Cultural background has no effect on environmental disclosure. 4) Educational background affects environmental disclosure. 5) Institutional ownership affects environmental disclosure.*

*Keyword : Independent commissioner, Audit committee, Cultural background, Educational background, Institutional ownership of environmental disclosure.*