

ABSTRACT
THE EFFECT OF COMPANY CHARACTERISTICS ON
RISK DISCLOSURE

By:

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This research is a study that conducts an analysis to determine the effect of environmental performance and environmental disclosure on economic performance in mining companies listed on the Indonesia Stock Exchange for the 2017-2019 period, the companies taken as a sample are 21 companies and the number of observations made during 2017-2019 is 63 items. observation. Methods of data analysis in this study using multiple regression model with t test as a hypothesis test. Based on the test results, it is concluded that only the environmental disclosure variable measured using the Sustainability Report Disclosure Index has no effect on economic performance, while the environmental performance variable measured through the company's achievement in participating in PROPER has an effect on economic performance.

Keywords: *Environmental Performance, Environmental Disclosure, Economic Performance.*

ABSTRAK

PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP TINGKAT PENGUNGKAPAN RISIKO

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Penelitian ini merupakan studi yang melakukan analisis untuk mengetahui pengaruh *environmental performance* dan *environmental disclosure* terhadap *economic performance* pada perusahaan pertambangan yang terdaftar di BEI periode 2017-2019, perusahaan yang diambil sebagai sampel 21 perusahaan dan jumlah observasi yang dilakukan selama tahun 2017-2019 adalah 63 item observasi. Metode analisis data dalam penelitian ini menggunakan Model regresi berganda dengan uji t sebagai uji hipotesis. Berdasarkan hasil pengujian menyimpulkan bahwa hanya variabel *environmental disclosure* yang diukur menggunakan *Sustainability Report Disclosure Index* tidak berpengaruh terhadap *economic performance*, sedangkan variabel *environmental performance* yang diukur melalui prestasi perusahaan dalam mengikuti PROPER berpengaruh terhadap *economic performance*.

Kata kunci: *Environmental Performance, Environmental Disclosure, Economic Performance.*