

ABSTRACT

This study aims at to examine the Influence of manajerial ownership, firm size, and ROA on corporate enviromental disclosure A reviu of previous studies showed inconsistencies that are refer in diversity of results.

The samples in this study were determined by using purpose sampling method of 62 companies listed on Iondonesian Government Company Enviromental Perfomance Rating Program and The Indonesian Stock Exchange. From these samples,42 Companies meet the criteria.The data taken from annual reports of the company over four years ranging from 2014 till 2017. The study that is conducted consists of 168 observation. The extent of panel regression was then performed on the data to validate the impactof corporate social responsibility on the financial performance of firms.

The results revealed that there was nosignificant influence of manajerial ownership and firm size on Corporate Enviromental Disclosure , while financial performance as measured by ROAshows a significant influence.

Key words: *Corporate Enviromental Disclosure, Manajerial Ownership,Company Size, ROA,*



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