

## **ABSTRACT**

*This study aims to determine the effect of shareholder power, creditor power, board gender diversity and financial performance on environmental disclosure. The objects in this study are manufacturing and mining companies listed on the Indonesia Stock Exchange (BEI) in a row during 2016-2018 using a quantitative descriptive approach.*

*Therefore, the analysis of the data used is statistical analysis in the form of multiple linear regression tests. Data is collected through sustainability reports, annual reports and annual financial statements of the company. The results of this study indicate that simultaneous shareholder power, creditor power, board gender diversity and financial performance variables influence environmental disclosure.*

*However, if only partially shareholder power and creditor influence the environmental disclosure. The rest, board gender diversity and financial performance as measured by ROA has no effect on environmental disclosure. And the conclusion is not all results are in line with existing hypotheses.*

***Keywords: stakeholder power, board gender diversity, financial performance, environmental disclosure, sustainability report.***



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *shareholder power*, *creditor power*, *board gender diversity* dan *financial performance* terhadap *environmental disclosure*. Objek pada penelitian ini yaitu perusahaan manufaktur dan pertambangan yang terdaftar pada Bursa Efek Indonesia (BEI) secara berturut-turut selama tahun 2016-2018 dengan menggunakan pendekatan deskriptif kuantitatif.

Karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda. Data dikumpulkan melalui *sustainability report*, *annual report* dan *annual financial statement* perusahaan. Hasil penelitian ini menunjukkan bahwa secara simultan variabel *shareholder power*, *creditor power*, *board gender diversity* dan *financial performance* berpengaruh terhadap *environmental disclosure*.

Namun apabila secara parsial hanya *shareholder power* dan *creditor* yang berpengaruh terhadap *environmental disclosure*. Sebaliknya, *board gender diversity* dan *financial performance* yang diukur dengan *ROA* tidak berpengaruh terhadap *environmental disclosure*. Dan kesimpulannya tidak semua hasil sejalan dengan hipotesa yang ada.

**Kata Kunci :** *stakeholder power, board gender diversity, financial performance, environmental disclosure, sustainability report.*



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