

Impact of Corporate Governance on Corporate Environmental Disclosure: Indonesian Evidence

Abstract

This research aims to investigate the impact of corporate governance on corporate environmental disclosure. The proxies for corporate governance are the size, proportion, gender proportion, ethnic background, education level, and meeting frequency of Board of Director. We use GRI's checklist to get disclosure index.

We conduct content analysis on annual reports and sustainability reports of Indonesia mining companies in the year 2011-2013.

Using multiple regression analysis, we couldn't find robust findings on the relationship between corporate governance variables and environmental disclosure except for size and meeting frequency.

Keywords—Board of Director, Corporate Governance, Corporate Environmental Disclosure.