

ABSTRACT

THE EFFECT OF ENVIRONMENTAL PERFORMANCE, FIRM SIZE, PROFITABILITY, AND INSTITUTIONAL OWNERSHIP ON ENVIRONMENTAL DISCLOSURE

*(Survey on Energy and Mining Companies listed on the Indonesia Stock Exchange
2019-2023)*

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This study aims to determine: (1) Environmental Performance, Firm Size, Profitability, Institutional Ownership, and Environmental Disclosure in energy and mining companies listed on the IDX in 2019–2023; (2) The effect of Environmental Performance, Firm Size, Profitability, and Institutional Ownership simultaneously on Environmental Disclosure in energy and mining companies listed on the IDX in 2019–2023; (3) The effect of Environmental Performance, Firm Size, Profitability, and Institutional Ownership partially on Environmental Disclosure in energy and mining companies listed on the IDX in 2019–2023. The population of this study comprises energy and mining companies listed on the IDX in the 2019-2023 period, with a sample of 10 companies selected using purposive sampling. This research employs a quantitative method with a survey approach and uses multiple linear regression with panel data as the analytical technique. The results of this study indicate that: (1) Environmental Performance, Firm Size, Profitability, Institutional Ownership, and Environmental Disclosure fluctuate; (2) Environmental Performance, Firm Size, Profitability, and Institutional Ownership simultaneously have a significant effect on Environmental Disclosure; (3) Environmental Performance and Firm Size partially has a significant effect on Environmental Disclosure, while Profitability and Institutional Ownership partially have no effect on Environmental Disclosure.

Keywords: *Environmental Performance, Firm Size, Profitability, Institutional Ownership, Environmental Disclosure*

ABSTRAK

PENGARUH *ENVIRONMENTAL PERFORMANCE*, UKURAN PERUSAHAAN, PROFITABILITAS, DAN *INSTITUTIONAL OWNERSHIP* TERHADAP *ENVIRONMENTAL DISCLOSURE*

(Survei pada Perusahaan Energi dan Pertambangan yang terdaftar di Bursa Efek Indonesia Periode 2019-2023)

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Penelitian ini bertujuan untuk mengetahui: (1) *Environmental Performance*, Ukuran Perusahaan, Profitabilitas, *Institutional Ownership* dan *Environmental Disclosure* pada perusahaan energi dan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2019-2023; (2) Pengaruh *Environmental Performance*, Ukuran Perusahaan, Profitabilitas, dan *Institutional Ownership* secara bersama-sama terhadap *Environmental Disclosure* pada perusahaan energi dan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2019-2023; (3) Pengaruh *Environmental Performance*, Ukuran Perusahaan, Profitabilitas, dan *Institutional Ownership* secara parsial terhadap *Environmental Disclosure* pada perusahaan energi dan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Populasi dalam penelitian ini adalah perusahaan energi dan pertambangan yang terdaftar di BEI dalam periode 2019-2023 dan didapati sampel 10 perusahaan dengan teknik *purposive sampling*. Metode penelitian yang digunakan menggunakan metode kuantitatif dengan jenis survei dan teknik analisis data berupa regresi linear berganda data panel. Hasil penelitan ini menunjukkan bahwa: (1) *Environmental Performance*, Ukuran Perusahaan, Profitabilitas, *Institutional Ownership* dan *Environmental Disclosure* mengalami fluktuasi; (2) *Environmental Performance*, Ukuran Perusahaan, Profitabilitas, dan *Institutional Ownership* secara bersama-sama berpengaruh terhadap *Environmental Disclosure*; (3) *Environmental Performance* dan Ukuran Perusahaan secara parsial berpengaruh signifikan terhadap *Environmental Disclosure*, sedangkan Profitabilitas, dan *Institutional Ownership* secara parsial tidak berpengaruh terhadap *Environmental Disclosure*.

Kata Kunci: *Environmental Performance*, Ukuran Perusahaan, Profitabilitas, *Institutional Ownership*, *Environmental Disclosure*