

COMPANIES CHARACTERISTICS AND ENVIRONMENTAL QUALITY DISCLOSURE IN INDONESIA

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We suggest you to cite this article as:

Sebayang, M.M., Bukit, R. 2019. Companies characteristics and environmental quality disclosure in Indonesia. *Junior Scientific Researcher*, Vol V, No. 1, pp. 32-37.

Abstract

The size of the company (size) is a factor that affects quality disclosure of environmental impacts. This is related to the number of assets owned by the company where large companies need more funds in managing their operations compared to smaller companies. Companies with large sizes also tend to pay more attention to the quality of disclosure of the company's environmental impact to obtain a good impression from stakeholders. This study aims to obtain empirical evidence about the characteristics of companies that influence the quality of disclosure of the company's environmental impact.

Keywords: environmental quality disclosure, Indonesia, companies' characteristics, profitability, company size

JEL Classification: G29, G 30, O44