

**THE EFFECT OF TYPE OF INDUSTRY, SIZE, AGE AND
PROFITABILITY TOWARD ENVIRONMENTAL
DISCLOSURE**

THESIS

Presented as Partial Fulfilment of the Requirements for the Degree of Sarjana
Ekonomi (S1) in International Financial Accounting Program
Faculty of Economics Universitas Atma Jaya Yogyakarta



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**FACULTY OF ECONOMICS
UNIVERSITAS ATMA JAYA YOGYAKARTA
2018**

**Faculty of Economics
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Undergraduate Thesis Entitled

**THE EFFECT OF TYPE OF INDUSTRY, SIZE, AGE AND
PROFITABILITY TOWARD ENVIRONMENTAL DISCLOSURE**

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May 2, 2018

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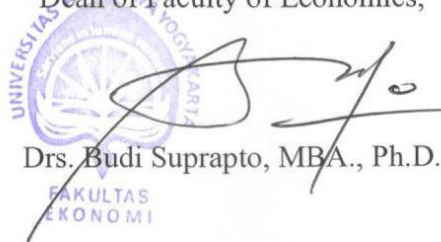


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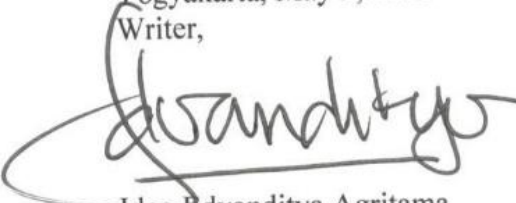
AUTHENTICITY ACKNOWLEDGEMENT

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is actually my own thinking and writing. I fully know and understand that my writings do not contain other's part(s) of other's writing, except for those that have been cited and mentioned in the references.

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Yogyakarta, May 2, 2018
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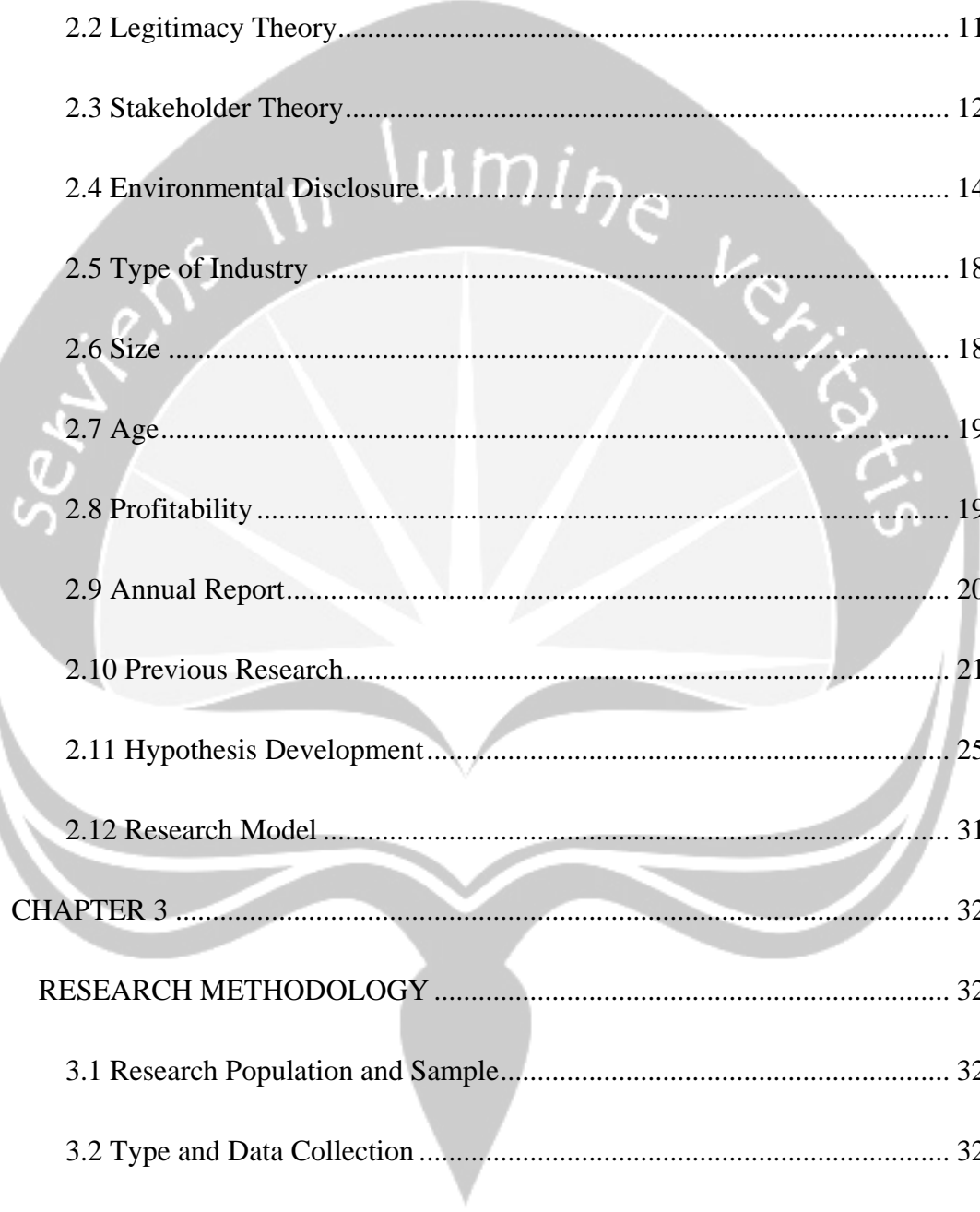
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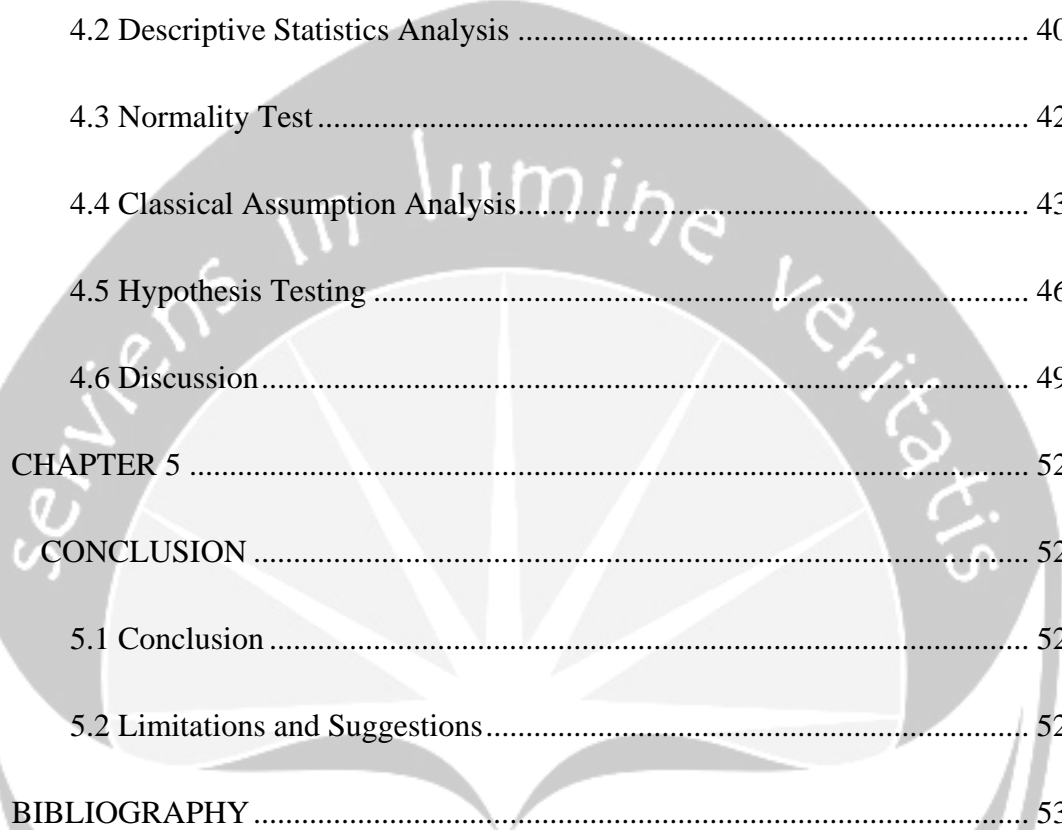
*I dedicated this thesis to
Jesus Christ
and my beloved family*

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ABSTRACT

This research analyses the environmental disclosure in Indonesia by reviewing the annual report of corporations. This research examines in order to prove the effect of type of industry, size, age and profitability toward environmental disclosure. This study take all of the samples listed in Indonesia Stock Exchange during 2014-2016. Based on the criteria and data trimming, there are total 363 corporations used as sample. Multiple regression used to test hypotheses.

The result shows type of industry and age do not have positive significant relationship toward environmental disclosure. Otherwise, size and profitability have positive significant relationship toward environmental disclosure.

Keywords: *type of industry, size, age, profitability, environmental disclosure, ROA, IER Index, annual report*