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The Influence of Corporate Governance, Profitability, and Company Size on Environmental Disclosure (A Study of Mining Companies Listed on the Indonesian Stock Exchange (IDX) for the 2021-2024 Period)

Andini Anissa *, M. Muhayin A. Sidik, Lihan Rini Puspo Wijaya
Program Studi Akuntansi dan Bisnis Digital, Politeknik Negeri Lampung
Jalan Soekarno Hatta No. 10, Rajabasa, Bandar Lampung, Indonesia

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ABSTRACT

This study aims to analyze the influence of corporate governance (committee, audit, independent board of commissioners, and board of commissioners), profitability (ROA and ROE), and company size on environmental disclosure in 31 mining companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2024 period. Using multiple linear regression with data from annual reports and sustainability reports based on the 2021 GRI Standards, this study found that audit committees, independent board of commissioners, and board of commissioners significantly influence the level of environmental disclosure, while ROA, ROE, and company size did not show a significant influence. These findings indicate that corporate governance is a greater determinant of environmental information disclosure than profitability or company scale, and emphasize the importance of oversight and accountability in encouraging more transparent environmental disclosure practices.

Corresponding Author:

Andini Anissa
Politeknik Negeri Lampung
Email: ndini.anissa56@gmail.com

INTRODUCTION

Environmental issues are becoming increasingly crucial global issues, particularly in extractive sectors such as mining, which frequently cause environmental pollution and ecosystem damage (1,2). Several cases in Indonesia, such as tailings pollution that damaged rivers in Papua due to the activities of PT Freeport Indonesia (3,4) and deforestation and pollution from the nickel industry in Halmahera (5,6), demonstrate weak environmental management and low compliance with sustainability standards. This situation emphasizes the importance of transparency through environmental disclosure to maintain corporate accountability to the public and stakeholders.

Government regulations such as Law No. 32 of 2009, Government Regulation No. 22 of 2021, and Financial Services Authority Regulation No. 51/2017 require companies to clearly disclose environmental information. However, the level of environmental disclosure among mining companies still varies widely. Internal research data shows that only 45% of companies use the GRI reporting standards, while the remainder still adhere to the Financial Services Authority Regulation guidelines. These differences in standards result in varying levels of environmental disclosure, which appear to be influenced by internal company factors such as corporate governance, profitability, and size (7,8).

Literature shows that corporate governance, such as audit committees, boards of commissioners, and independent commissioners, play a crucial role in promoting environmental transparency (7). Profitability also plays a role because companies with higher financial performance have a greater capacity to implement sustainability programs (1). Furthermore, larger companies are more susceptible to public scrutiny and therefore tend to make broader environmental disclosures. However, previous empirical findings have been inconsistent, necessitating further research specifically focused on the mining sector, which poses the greatest environmental risks.

This study uses a quantitative approach using data from mining companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period to analyze the influence of audit committees, independent commissioners, board of commissioners, ROA, ROE, and company size on environmental disclosure. The objective is to examine the extent to which governance factors and company characteristics influence the level of environmental transparency disclosed in annual reports or sustainability reports.

The novelty of this research lies in the simultaneous integration of governance, profitability, and company size variables in a post-pandemic context, while simultaneously comparing the effect of varying reporting standards (GRI vs. POJK) on environmental disclosure levels. In addition to addressing the gap in previous research that yielded divergent findings, this study provides practical contributions for regulators, investors, and companies in encouraging the strengthening of sustainability practices and increased environmental accountability in the Indonesian mining sector.

METHOD

This study uses a quantitative descriptive design to examine the influence of corporate governance, profitability, and company size on environmental disclosure in mining companies. A quantitative approach was chosen because the study focuses on numerical analysis and statistical hypothesis testing (9). The study population included 84 mining companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2024 period, and the sample was determined using purposive sampling based on consistent annual and sustainability report criteria and the use of GRI Standards (9). This process resulted in 31 companies with a total of 124 observations.

The research data consists of secondary data taken from the company's financial statements and sustainability reports (9). The research variables are operationalized measurably, where environmental disclosure is calculated based on the proportion of GRI items disclosed (10), while the corporate governance variable refers to the audit committee, independent board of commissioners, and board of commissioners (8). Profitability is proxied using ROA and ROE (11), and company size is calculated through the log of total assets (1).

Data analysis begins with descriptive statistics to describe the characteristics of the data (9), then continues with classical assumption tests that include normality, heteroscedasticity, multicollinearity, and autocorrelation tests to ensure the feasibility of the regression model (12). After the assumptions are met, multiple linear regression is conducted to test the influence of independent variables on environmental disclosure (9). The F test is used to see the simultaneous effect, the t test for partial effects, and the coefficient of determination (R^2) to measure the model's ability to explain the dependent variable.

RESULTS

1. Descriptive Statistical Test

Descriptive statistical tests aim to describe the data for each variable used in the study. This data description includes the number of data points, minimum value, maximum value, average value (mean), and standard deviation (12). The results of the descriptive statistical tests are presented in Table 1.

Table 1. Descriptive Statistical Test

Descriptive Statistics

	N	***Minimum***	***Maximum***	***Mean***	***Std. Deviation***
LAG_Y	123	-.27	.90	.3171	.23145
LAG_X1	123	1.09	4.09	2.0600	.52885
LAG_X2	123	-.02	.75	.2945	.11694
LAG_X3	123	-.29	6.94	2.6316	1.30119
LAG_X4	123	-.45	.51	.0737	.13051

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LAG_X5	123	-2.09	1.08	.1118	.30085
LAG_X6	123	5.99	22.74	13.2073	2.89443
Valid N (listwise)	123				

Source: SPSS 25 output, data processed 2025

Table 1 provides an overview of descriptive statistics for each research variable. This study included 123 observations for mining companies listed on the Indonesia Stock Exchange. The descriptive statistics for mining companies indicate that Environmental Disclosure (ED) had a minimum value of –0.27, a maximum of 0.90, with a mean of 0.3171 and a standard deviation of 0.23145, indicating low variation. The Audit Committee also exhibited low variation, with a minimum value of 1.09, a maximum of 4.09, a mean of 2.06, and a standard deviation of 0.52885. Low variation was also observed for the Independent Board of Commissioners, with a minimum value of –0.02, a maximum of 0.75, a mean of 0.2945, and a standard deviation of 0.11694. A similar trend was observed for the Board of Commissioners, with a minimum value of –0.29, a maximum of 6.94, a mean of 2.6316, and a standard deviation of 1.30119.

In contrast, the two profitability variables exhibit high data dispersion. ROA has a minimum value of –0.45, a maximum of 0.51, a mean of 0.0737, and a standard deviation of 0.13051, while ROE has a minimum value of –2.09, a maximum of 1.08, a mean of 0.1118, and a standard deviation of 0.30085, indicating high variation. Firm Size exhibits low variation with a minimum value of 5.99, a maximum of 22.74, a mean of 13.2073, and a standard deviation of 2.89443, indicating the data tends to be stable.

2. Uji Asumsi Klasik

Normality Test

The normality test is used to determine whether the regression model has a normal distribution (12). In this study, the data normality test uses the One Sample Kolmogorov-Smirnov Test with a significance value of α=0.05. Decision making from the normality test is based on the Sig. value >0.05. If these requirements are met, the data can be said to be normally distributed. The following results of the normality test are presented in Table 2.

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		124
Normal Parameters[a,b]	*Mean*	.0000000
	Std. Deviation	.20858673
Most Extreme Differences	*Absolute*	.041
	Positive	.041
	Negative	-.022
Test Statistic		.041
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS 25 output, data processed 2025

Based on the results of the normality test in Table 2, it is known that the Asymp. Sig. (2-tailed) value in the regression model with the dependent variable environmental disclosure obtained a value of 0.200. This value is greater than the significance value requirement in determining whether the data is normally distributed or not, which is 0.05. Therefore, it can be said that the residuals are normally distributed.

Heteroscedasticity Test

The heteroscedasticity test is used to determine whether the residual variances in a regression model are unequal. Heteroscedasticity indicates that the residual variances are not constant, which can lead to inefficient regression coefficient estimates and biased statistical tests (12). Therefore, heteroscedasticity testing is an important step to ensure that the regression model meets classical assumptions and provides valid estimation results. The following heteroscedasticity test results are presented in Table 3.

Table 3. Heteroscedasticity Test

Coefficients[a]						
		Unstandardized Coefficients		*Standardized Coefficients*		
Model		**B**	***Std. Error***	***Beta***	**t**	***Sig.***
1	(*Constant*)	-2.180	1.878		-1.161	.248
	X1_KA	-.362	.310	-.117	-1.169	.245
	X2_DKI	-.493	1.367	-.035	-.360	.719
	X3_DK	.134	.131	.107	1.024	.308
	X4_ROA	-4.096	2.827	-.299	-1.449	.150
	X5_ROE	1.719	1.282	.272	1.341	.183
	X6_UP	-.053	.053	-.098	-.987	.326

Source: SPSS 25 output, data processed 2025

Based on the results of Table 3, it shows that the results of the Park test for the variables of Audit Committee, Independent Board of Commissioners, Board of Commissioners, ROA, ROE, and Company Size indicate that the significance value is greater than $\alpha = 0.05$. Therefore, it can be concluded that there is no heteroscedasticity symptom in the regression model.

Multicollinearity Test

In addition, a multicollinearity test was conducted, the independent variables used in this study in the table, namely the Audit Committee, Independent Board of Commissioners, Board of Commissioners, ROA, ROE and Company Size in the regression model showed a tolerance value of > 0.10 and a VIF value of < 10. So it can be concluded that the regression model does not have symptoms of multicollinearity. Next, an autocorrelation test was conducted to test whether there was a correlation between observations in the regression model in which the appearance of data was influenced by previous data.

Table 4. multicollinearity test

Coefficients[a]			
		Collinearity Statistics	
Model		***Tolerance***	***VIF***
1	X1_KA	.821	1.219
	X2_DKI	.867	1.154
	X3_DK	.748	1.337
	X4_ROA	.192	5.201
	X5_ROE	.199	5.038
	X6_UP	.834	1.199

a. *Dependent Variable*: Y_ED

Source: Output SPSS 25

The results of the test showed that the Durbin Watson value in the regression model was obtained at 1.866. This value will then be compared with the table value using a table value with a significance of 0.05 (5%). The number of samples is 123 (n) and the number of variables is 6 (k = 6), so it will obtain a dL value

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of 1.6049 and a dU value of 1.8090. The existing numbers are entered into the decision formula to determine whether or not there is autocorrelation, namely dU < DW < 4 – dU, so 1.8090 < 1.866 < 2.191. From this formula, it can be concluded that there is no autocorrelation in the regression model.

3. Multiple Linear Regression Analysis

This study uses multiple linear regression analysis to determine the influence of independent variables, namely the audit committee, independent board of commissioners, board of commissioners, ROA, ROE, and company size on the dependent variable, namely environmental disclosure (12). The following results of the multiple linear regression analysis in this study are presented in Table 5.

Table 5. Multiple Linear Regression Analysis

Coefficients[a]

Model		***Unstandardized Coefficients***		***Standardized Coefficients***	***t***	***Sig.***
		B	***Std. Error***	***Beta***		
1	*(Constant)*	-.173	.134		-1.290	.199
	LAG_X1	.067	.037	.152	1.815	.032
	LAG_X2	.305	.161	.154	1.887	.042
	LAG_X3	.082	.015	.460	5.402	.000
	LAG_X4	.198	.283	.112	.701	.485
	LAG_X5	-.001	.121	-.001	-.008	.993
	LAG_X6	.002	.006	.031	.383	.703

Source: SPSS 25 output, data processed 2025

Based on the results of multiple linear regression in Table 4, the following multiple linear regression equation is obtained:

Y = -0,173 + 0,067X1 + 0,305X2 + 0,082X3 + 0,198X4 – 0,001X5 + 0,002X6 + e

Keterangan :

Y : *Environmental Disclosure*

X1 : Komite Audit

X2 : Dewan Komisaris Independen

X3 : Dewan Komisaris

X4 : ROA

X5 : ROE

X6 : Ukuran Perusahaan

e : *Error Term*

The regression results show that the baseline predictive value of Environmental Disclosure (ED) is 0.173, indicating a very low ED level if all independent variables are zero. The audit committee variable has a positive effect with a coefficient of 0.067, indicating that each additional member can increase ED by that amount. The independent board of commissioners has the strongest effect with a coefficient of 0.305, followed by the board of commissioners with a coefficient of 0.082, both of which indicate that increasing the number of members increases ED.

Profitability through ROA also has a positive effect with a coefficient of 0.198, while ROE shows a very small negative effect with a coefficient of 0.001, so that an increase in ROE has almost no effect on ED. Meanwhile, company size has a small positive effect with a coefficient of 0.002, indicating that larger companies tend to be slightly more transparent. In general, the majority of variables show a positive

relationship with Environmental Disclosure, and all influences are understood to be effective only up to an optimal point before reaching saturation point.

4. Hypothesis Testing

F Test

The F test, or simultaneous test, is used to determine the effect of all independent variables on the dependent variable. The decision-making criteria for this F test are: if the significance value is <0.05, then the independent variables simultaneously influence the dependent variable. However, if the significance value is >0.05, then the independent variables simultaneously do not influence the dependent variable (12). The results of the F test are presented in Table 6.

Table 6. F Test

ANOVA[a]

Model		***Sum of Squares***	***df***	***Mean Square***	**F**	***Sig.***
1	*Regression*	2.075	6	.346	8.996	.000[b]
	Residual	4.460	116	.038		
	Total	6.535	122			

Source: SPSS 25 output, data processed 2025

Table 5 shows that the significance value is 0.000. With the provision that the significance value is less than 0.05, it means that the independent variables, namely the audit committee, independent board of commissioners, board of commissioners, ROA, ROE, and company size, simultaneously influence the dependent variable, namely environmental disclosure.

T Test

A t-test or partial test was conducted in this study to determine whether the independent variables have a significant effect on the dependent variable. This t-test was used to examine the influence of the audit committee, independent board of commissioners, board of commissioners, profitability, and company size on the dependent variable, namely environmental disclosure, partially or individually. If the significance value is <0.05, then the independent variables individually have an effect on the dependent variable. And if the significance value is >0.05, then the independent variables individually have no effect on the dependent variable (12). The following t-test results are presented in Table 7.

Table 7. T Test

Coefficients[a]

Model		***Unstandardized Coefficients***		***Standardized Coefficients***	***t***	***Sig.***
		B	***Std. Error***	***Beta***		
1	*(Constant)*	-.173	.134		-1.290	.199
	LAG_X1	.067	.037	.152	1.815	.032
	LAG_X2	.305	.161	.154	1.887	.042
	LAG_X3	.082	.015	.460	5.402	.000
	LAG_X4	.198	.283	.112	.701	.485
	LAG_X5	-.001	.121	-.001	-.008	.993
	LAG_X6	.002	.006	.031	.383	.703

Source: SPSS 25 output, data processed 2025

The partial test results in Table 7 show that three variables have a significant effect on Environmental Disclosure, namely the audit committee (sig. 0.032), the independent board of commissioners (sig. 0.042), and the board of commissioners (sig. 0.000), so that H1, H2, and H3 are declared accepted. Meanwhile, three other variables, ROA (sig. 0.485), ROE (sig. 0.993), and company size (sig. 0.703) do not show a significant effect,

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so H4, H5, and H6 are rejected. Overall, only the corporate governance aspect is proven to influence environmental disclosure, while profitability and company size do not provide a significant contribution.

Coefficient Of Determination

The coefficient of determination is used to measure the ability of the independent variation model, namely the audit committee, independent board of commissioners, board of commissioners, profitability, and company size, to explain the dependent variable, namely environmental disclosure. The results of the coefficient of determination test are presented in Table 8.

Table 8. Coefficient Of Determination

Model Summary[b]

Model	*R*	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*	*Durbin-Watson*
1	.564[a]	.318	.282	.19608	1.866

Source: SPSS 25 output, data processed 2025

Based on Table 7, the results of the coefficient of determination (Adjusted R Square) are 0.282. This indicates that the magnitude of environmental disclosure variables in mining companies listed on the Indonesia Stock Exchange explained by variations in the audit committee, independent board of commissioners, board of commissioners, ROA, ROE, company size, is 28.2% and the remaining 71.8% is influenced by other variables outside the research model.

DISCUSSION

1. **The Influence of the Audit Committee on Environmental Disclosure**

The results of this study indicate that the number of audit committee members influences environmental disclosure in mining companies for the 2021–2024 period. This finding confirms that audit committees play a crucial role in promoting environmental disclosure through their oversight function regarding compliance, transparency, and corporate social and environmental responsibility. The greater the number of audit committee members, the stronger the oversight provided, thus improving the quality of reporting, including environmental disclosure. This finding aligns with stakeholder theory, which emphasizes a company's responsibility to various stakeholders, and is consistent with research by Nugraheni et al. (13) and Pasaribu & Soeratin (14), which also found a significant influence of audit committees on environmental disclosure.

2. **The Influence of Independent Boards of Commissioners on Environmental Disclosure**

The results of this study indicate that the proportion of independent board members influences environmental disclosure in mining companies for the 2021–2024 period. Independent boards of commissioners play a crucial role as objective supervisors because they are not affiliated with management, thus promoting transparency, accountability, and corporate attention to environmental issues. This finding aligns with stakeholder theory, which emphasizes corporate responsibility to all stakeholders. Previous research by Juniartha & Dewi (15) and Karjono (8) also supports this finding, stating that the greater the proportion of independent board members, the stronger the oversight provided and the higher the level of corporate transparency in disclosing environmental information.

3. **The Influence of the Board of Commissioners on Environmental Disclosure)**

The results of this study indicate that the number of board members influences environmental disclosure in mining companies for the 2021–2024 period. A larger board of commissioners, a stronger oversight mechanism for management, thereby improving the quality and transparency of environmental information. The board of commissioners plays a crucial role in ensuring transparency, accountability, and corporate social responsibility, particularly in the mining sector, which carries high environmental risks. This finding aligns with stakeholder theory, which states that companies are obligated to consider the interests of all stakeholders, including the community and the environment. Previous research by Viona et al. (16) and Karjono (8) also supports this finding, stating that an adequate board of commissioners strengthens governance and encourages more transparent disclosure of environmental information.

4. The Effect of ROA on Environmental Disclosure

This study found that profitability, as measured by Return on Assets (ROA), had no effect on environmental disclosure in mining companies for the 2021–2024 period. This finding suggests that a company's ability to generate profits from its assets has not yet motivated it to increase environmental disclosure. Companies with high ROA are more oriented toward operational efficiency and internal interests, rather than sustainability activities. These results do not support Stakeholder Theory, as high profits do not encourage companies to pay greater attention to environmental and community interests. This study's findings are consistent with those of Prasetya (10) and Oktariyani & Rachmawati (17), but differ from those of Siregar & Kusumawardhani (18) and Maulana et al. (19), which found a significant effect of ROA on environmental disclosure.

5. The Effect of ROE on Environmental Disclosure

Research shows that profitability, as measured by Return on Equity (ROE), has no effect on environmental disclosure in mining companies for the 2021–2024 period. This indicates that high returns on equity have not yet encouraged companies to be more transparent in disclosing environmental information. Companies tend to prioritize increasing shareholder value, while environmental disclosure is still considered less relevant to investors. This finding does not support Stakeholder Theory, as companies appear to be more oriented toward shareholder interests than other stakeholders, such as the community and the environment. The results of this study are consistent with those of Cahyaningsih et al. (20) and Indri et al. (21), but differ from those of Suryani et al. (22) and Wahyuningsih et al. (23), who found a significant effect of ROE on environmental disclosure.Pengaruh Ukuran Perusahaan terhadap Environmental Disclosure.

6. The Influence of Firm Size on Environmental Disclosure

This study found that company size, as measured by Ln total assets, had no effect on environmental disclosure in mining companies for the 2021–2024 period. This finding suggests that company size does not automatically determine the level of transparency in disclosing environmental information. Although larger companies have more resources, this does not guarantee a higher commitment to environmental reporting, as disclosure is more influenced by external pressures and the need to maintain legitimacy. This result does not support Stakeholder Theory, as company size does not reflect greater concern for community and environmental interests. This finding is consistent with research by Nugraheni et al. (13) and Siregar & Kusumawardhani (18), but differs from Darsono (24) and Prasetya (10) who found a significant effect of company size on environmental disclosure.

CONCLUSION

Based on an analysis of mining companies listed on the Indonesia Stock Exchange during the 2021–2024 period, this study shows that several aspects of corporate governance play a significant role in improving environmental disclosure. Audit committees have been shown to be influential in promoting environmental transparency, while the presence of independent boards of commissioners and commissioners also significantly contributes to environmental disclosure. Conversely, profitability, measured by ROA and ROE, has no effect on environmental disclosure levels, suggesting that high corporate profits do not automatically lead to increased environmental disclosure. Furthermore, company size also has no effect, meaning that company size does not determine the extent of environmental disclosure. Overall, these findings confirm that governance is a more important determinant of environmental disclosure practices than financial factors or company size.

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