**INFORMATION GAP DISCLOSURE OF HAZARDOUS TOXIC WASTE IN INDONESIA**

**Wiratna Sujarweni, Djoko Suhardjanto, Agung Nur Probohudono, Setianingtyas Honggowati**

**Universitas Respati Dan Universitas Sebelas Maret**

nana\_wiratna@yahoo.com

**ABSTRACT**

This study aims to compile a disclosure index of Toxic Hazardous Waste (LB3), to examine the information gap in LB3 disclosure in Indonesia. This study uses the theory of legitimacy of the normative stakeholder approach. The research method used is quantitative. The types of data used are primary and secondary data. Preliminary data were obtained from the Discussion Group Forum (FGD), distributing questionnaires about LB3 disclosure addressed to normative stakeholders. Secondary data comes from the annual reports of companies in the manufacturing sector, oil and gas, mineral and coal mining management (minerba) on the Indonesia Stock Exchange (IDX) in 2012-2019. The sampling technique used is accidental sampling and purposive sampling. Processing of data using Cartesian diagram, independent difference test sample t-test.
These research results are the LB3 disclosure weighted index, which is 21 items. The following result is a difference in demand from stakeholders with the supply of LB3 disclosures for companies, where stakeholder demand for information on LB3 disclosures is high. In contrast, the realization of LB3 disclosures for companies is low.
Keywords: Information gap. demand and supply disclosure LB3

*Keywords: Information Gap. Demand And Supply Disclosure Lb3*