

ABSTRACT

Environmental disclosure is information related to the impact of past, present and future environmental management activities as a result of company activities. The purpose of this dissertation is to examine the effect of good corporate governance, environmental management systems and environmental management practices on environmental disclosure in all companies listed on the Indonesia Stock Exchange by placing environmental performance as a moderating variable.

The population in this study were 865 non-financial companies listed on the Indonesia Stock Exchange during 2018-2022. The sampling technique used purposive sampling to produce a sample of 304 companies. The analytical tool to test the hypothesis in this study using the Moderated

The test results show that four of the six hypotheses proposed are acceptable. Good Corporate Governance, environmental management system and environmental management practices have an influence on environmental disclosure. Research results on the role of environmental performance is not able to moderate the influence of Good Corporate Governance and environmental management systems on environmental disclosure but environmental performance is able to moderate the influence of environmental management practices on environmental disclosure. Research implications related to environmental disclosure can be used as a strategy for companies for the sustainability of the company's business.

Keywords: *Good Corporate Governance, Environmental Management System, Environmental Management Practices and Environmental Disclosure.*