

## ABSTRACT

FMCG is said to be one of the largest contributor to environmental problems and global warming because of its close relationship with waste and other industrial pollution. While customers and shareholders play an important role in the success of FMCG businesses, their awareness of environmental issues is increasing. This study aims to examine the effect of environmental reporting on the performance of FMCG companies. The study uses a panel data approach for the period 2010-2018. The results show that environmental reporting has a positive effect on the performance of FMCG companies. This is supported by the results of the Hausman test, which shows that the fixed effect model is more appropriate than the random effect model. The results of the Hausman test are as follows:

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