

ABSTRACT

The increasing public awareness of the environment, as well as regulations that require companies to implement and report on their environmental responsibilities in sustainability reports, have led companies to disclose environmental information to gain legitimacy from the public. However, the content of the information disclosed by companies is still voluntary resulting in low levels of environmental disclosure. This study aims to investigate the influence of international operations, ISO 14001:2015 environmental certification, and corporate governance on environmental disclosure in sustainability reports. The score from the Global Reporting Initiative (GRI) standard is used to measure the extent of environmental disclosure.

The population of this study consists of non-financial companies listed on the Indonesia Stock Exchange during the period 2020 and 2021. The sample is selected using the purposive sampling method with pre-determined criteria, resulting in 48 companies with a total of 83 observation data. Multiple linear regression analysis is used to analyze the data in this study.

The findings reveal that ISO 14001:2015 certification and corporate governance have a significant positive influence on environmental disclosure in sustainability reports, whereas international operations do not have a significant influence on environmental disclosure in sustainability reports.

Keywords: *sustainability reports, environmental disclosure, international operations, ISO 14001 certification, and corporate governance.*

