

## ABSTRACT

*Environmental disclosure is a disclosure that contains information about the environmental performance and responsibilities that have been carried out by the company, where the information is useful for interested parties because it can be evidence that the company has carried out its responsibility for the environment affected by its operational activities so that it will support its sustainability. company. Environmental disclosure is disclosed in the sustainability report, however, there are many inconsistent companies publishing sustainability reports so that level of disclosure is low.*

*The purpose of this research is to determine the effect of profitability, environmental performance and environmental certification simultaneously and partially on environmental disclosure at LQ45 Index companies listed on the Indonesia Stock Exchange in 2015-2019. The sample selection method in this study uses purposive sampling. So that based on the method and sampling criteria, the samples used in this study were 9 companies with an observation period of 5 years, so the total observations in this study were 45 observations. The data analysis method used in this research is panel data regression analysis which is processed using Eviews 11.*

*The test results of this study indicate that profitability, environmental performance and environmental certification intensity simultaneously influenced environmental disclosure. Partially, profitability with a proxy return on asset intensity negatively affected environmental disclosure and environmental performance intensity positive affected environmental disclosure, while environmental certification and profitability with a proxy net profit margin did not affect environmental disclosure.*

*Keywords : environmental disclosure, profitability, environmental performance and environmental certification.*