

## **ABSTRACT**

*Environmental disclosure is the reporting of information related to the environment as outlined in the company's report covering pollution control, prevention or repair of environmental damage and nature conservation. The entire implementation of environmental disclosures that has been carried out by the company will announced to the public through a sustainability report issued by the company. This study aimed to determine the effect of company size, profitability, and independent committees on environmental disclosure.*

*The population in this study is Plantation Sub Sector Companies Listed on Indonesia Stock Exchange (IDX) during the 2016 -2019 period. The sample method used was purposive sampling technique. The sample in this study amounted to 16 Plantation Sub Sector Companies listed on the Indonesia Stock Exchange (IDX) for a period of 4 years so that the total data obtained was 64 data. This study uses panel data regression analysis technique using EViews 11 software.*

*The test results of this study indicate that company size, profitability and independent committees have a simultaneous effect on environmental disclosure. Partially, company size has a negative effect on environmental disclosure, while profitability and independent committees have no effect on environmental disclosure.*

**Keywords:** *Company Size, Profitability, Independent Committees, Environmental Disclosure*