

ABSTRACT

This research aims to analyze and examine the effect of Good Corporate Governance classified by frequency of Board of Directors meetings, size of audit committee, frequency of GMS, managerial ownership, and dividend payments on environmental disclosures. The research is based on environmental impact phenomena that are closely related to energy sector companies.

The population in this study is energy sector companies listed on the Indonesia Stock Exchange. The research samples were sorted based on several criteria that had been determined by the purposive sampling method in 64 companies over a period of 4 years from 2019 to 2022. The study used quantitative methods and regression analysis methods.

The results of the research showed that the frequency of Board of Directors meetings, the size of the audit committee, the frequency of GMS, managerial ownership had no effect on environmental disclosure while dividend payments had a positive effect on environmental disclosure

Keywords: Good Corporate Governance, environmental disclosure, frequency of Board of Directors meetings, size of audit committee, frequency of GMS, managerial ownership, and dividend payments.