

## ABSTRACT

*The aim of this research is to examine the effects of environmental performance, financial performance, firm size, and firm value on environmental information disclosure in manufacturing and mining firms in Indonesia. An environmental information disclosure is a manifestation of a company's social responsibility through environmental disclosure reported on annual reports, so corporate activity can be viewed by the public. The company's social responsibility is affected by a variety of factors, including the five variables used in the study. The results of this study will indicate whether the five variables influence in increasing or lowering the environmental information disclosure.*

*Secondary data was used as a data source is annual reports that obtained from Indonesia Stock Exchange (IDX) website. Population in this study were a manufacturing and mining company that listed on the Indonesia Stock Exchange in 2016-2018 consistently. Purposive sampling was used as a sampling method and obtained 105 companies as a samples. The analysis tool used is multiple linear regression.*

*This study used stakeholder theory and legitimacy theory to formulate the five hypotheses that lead to the results of the analysis. The result show that environmental performance, firm size, and firm value has a positive effect on environmental information disclosure. Whereas, financial performance which consists of profitability and leverage does not affect on environmental information disclosure.*

*Keywords: Environmental information disclosure, environmental performance, financial performance, firm size, and firm value.*