

ABSTRACT

This study aims to provide an overview of how Environmental Performance, Mechanisms Good Corporate Governance and Carbon Emission Disclosure are in various industrial sector companies and basic and chemical industrial sector companies listed on the Indonesia Stock Exchange in 2015-2019 and determine the effect of Environmental Performance and Mechanisms Good Corporate Governance against Carbon Emission Disclosure.

The research method used is a quantitative research method with a descriptive and verification research approach. The population of this study is 128 companies in the various industrial sectors and companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange in 2015-2019. This research sample method uses purposive sampling method with a total of 10 companies that meet the criteria. Data analysis was performed using classical assumption test and hypothesis testing with simple linear regression and multiple regression using IBM SPSS Statistics Version 25.

The results show that companies in the various industrial sectors and companies in the basic and chemical industry sectors are listed on the Indonesia Stock Exchange in 2015-2019, Environmental Performance is included in the blue rating, Mechanisms Good Corporate Governance, namely the size of the board of commissioners that has far exceeded the minimum requirements, the proportion of commissioners independent has also exceeded the minimum requirements. Then institutional ownership is in the medium category, managerial ownership is in the very low category, and the number of audit committee members has exceeded the minimum requirements, and Carbon Emission Disclosure is included in the very low category. Partially Environmental Performance has an effect on Carbon Emission Disclosure, in the Mechanism Good Corporate Governance, only the size of the board of commissioners has an effect on Carbon Emission Disclosure. Simultaneously, Environmental Performance and Mechanisms Good Corporate Governance have an effect on Carbon Emission Disclosure.

Keyword: *Environmental Performance, Mekanisme Good Corporate Governance, Carbon Emission Disclosure*