

ABSTRACT

Profitability is one of the important information for investors where they can analyze the development of company profits. Every company will expect high profitability every year. The higher the company's profit, it will give a positive signal to investors that they also benefit from their investment.

The population in this study are Manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2016 to 2020. This type of research is quantitative research conducted using secondary data in the form of data from annual reports in 2016 to 2020. Sampling and obtained a sample of 10 companies of 50 a samples of companies.

Hypothesis testing was carried out using multiple linear regression analysis. The results of this study indicate that the environmental performance disclosure variable has a significant effect on profitability, as well as the environmental disclosure variable has a significant effect on profitability.

Keywords: Environmental Performance, Environmental Disclosure, Profitability