

## ABSTRACT

*Primary industrial companies are one of the important economic sectors in Indonesia because they contribute a lot in improving the country's economy. On the other hand, primary industrial companies also carry out operational activities that are closely related to the environment and are therefore obliged to participate in environmental management. However, in reality many companies are still negligent in preserving the environment by ignoring proper environmental management. Based on these conditions, companies need to strive to create and maintain their legitimacy in the community by disclosing environmental information which reflects the corporate social responsibility for the community and stakeholders.*

*This study aims to determine the effect of media exposure, firm age, and environmental performance on environmental disclosure in primary industrial companies listed on the Indonesia Stock Exchange (IDX) for 4 years starting from 2017-2020 and includes 11 companies.*

*The primary industrial companies used as research objects are included in the group analysis unit. Quantitative research methods are used in this study so that the data can be analyzed statistically because the data obtained are included in secondary data. This type of data uses panel data which is a combination of time series and cross section data. The sampling technique used in this research is purposive sampling technique. Hypothesis testing in this study uses a panel data regression model with data obtained from the company's annual report and sustainability report through the archives of the Indonesia Stock Exchange (IDX) and the company's website and the data is processed by using Eviews 12 software.*

*The results of this study indicate that media exposure, company age, and environmental performance have a simultaneous effect on environmental disclosure. While partially the age of the company has a positive effect on environmental disclosure, while media exposure and environmental performance have no effect on environmental disclosure.*

*The results of this study are expected to be considered and evaluated for several aspects. It is recommended for further researchers to use the other independent variables and other research objects. Primary industrial companies are expected to increase environmental disclosures and detail disclosure items in the sustainability report in the form of size, amount, percentage, type, weight and others for the impact of the company's operational activities.*

**Keywords:** *environmental disclosure, environmental performance, firm age, media exposure, sustainability report*