

ABSTRACT

This study provides an integrated relations analysis of interrelations among (1) Economic Performance to Environmental Performance (2) Environmental Performance to Environmental Disclosure, and (3) Environmental Disclosure to Economic Performance. At present time, regulations for environmental performance and environmental disclosure is still voluntary. In the same time, society start asking how far a company's effort to keep their activity "green". We use three – steps least square to determine the results of three equation models. The results of this study support two of three hypothesis provided in this research. "Good" economic performance is significantly associated with "good" environmental performance and there is relation between environmental to environmental disclosure, while a good environmental disclosure is not significantly associated with good economic performance.

Keyword : economic performance, environmental performance, environmental disclosure