

ABSTRACT

The objective of this study is to analyze the influence of good corporate governance practices and earnings management towards corporate environmental disclosure (CED). Good corporate governance practices are measured by the proportion of independent board, the number of board meetings and the size of audit committee. Profitability and leverage used as control variables. Earnings management is measured by the modified discretionary accrual Jones model.

The population of this study is non-financial companies listed in Indonesian Stock Exchange (IDX) in 2008-2010. The total sample was 19 non-financial public companies listed on IDX and PROPER 2008-2010. The year of observation period is 2008-2010. So the total observation is 57. Sampling technique used in this study is purposive sampling method. Data analysis technique was performed by the hypothesis testing using multiple regression method.

The results of this study indicate that the number of board meetings significantly influence towards corporate environmental disclosure. Meanwhile, the proportion of independent board, the size of audit committee, earnings management, profitability and leverage did not significantly influence towards corporate environmental disclosure.

Keywords: *Good Corporate Governance Practices, Earnings Management, Corporate Environmental Disclosure.*