

## **ABSTRACT**

*The tendency will environmental awareness has brought a change of attitude toward the profit orientation of the environmental orientation of the company. Management as agents can not avoid the reality of the impact of corporate activity that not only generate profits and raise share prices, but also cause environmental impacts such as damage to ecosystems, pollution, effluents and waste and all of these are company responsibility in relation to the environmental aspects. This research is aimed to examine the influence of earnings management and corporate governance mechanisms to corporate environmental disclosure (CED). Earnings management was measure by discretionary accruals use Khotari et al. (2005) model.*

*The population of this research is 266 companies in the non-financial companies which were listed in Indonesian Stock Exchange (IDX) in 2008-2009. Data used in this study come from annual reports and sustainable report of non-financial companies listed on the IDX and the Program for Pollution Control Evaluation and Rating (PROPER) in 2008-2009 with a total of 28 companies. Samples are obtained by using purposive sampling method. Hypothesis testing method used is multiple regression analysis.*

*Result of this research indicates that number of audit committee meetings and profitability had a significant effect to corporate environmental disclosure. Meanwhile, earnings management, the proportion of independent commissioners, size corporate, leverage and tipe industry had not significant effect to corporate environmental disclosure.*

*Keywords: Earnings Management, Corporate Governance Mechanisms, Corporate Environmental Disclosure.*