

## **ABSTRACT**

This study identified the environmental disclosure practices, and examined the impact of non-financial and financial variables on the extent of environmental disclosure in firms' annual report among Public Indonesian Companies. Profile and environmental performance showed non-financial variables, meanwhile profit and growth opportunity showed financial variables.

Using disclosure scoring, the research identified the environmental disclosure practices. To test the impact of non-financial and financial variables on the extent of environmental disclosure, the regression analysis was used. Sample were taken from annual report of companies published in Indonesian Stock Exchange (secondary data), selected 75 companies by using purposive random sampling.

This study revealed that there are 13 types and 74 item of environmental disclosure. The result also showed that non-financial variables as dominant predictor on the extent of environmental disclosure rather than financial variables.

Keyword : Financial variables, profile, environmental performance, non-financial variables, profit, growth opportunity, environmental disclosure.