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**IMPLICATION OF THE ADOPTION INTERNATIONAL FINANCIAL REPORTING
STANDARD (IFRS) TOWARDS ENVIRONMENTAL DISCLOSURES**

Muhammad Miqdad, Novi Wulandari Widiyanti
University of Jember

Abstract

Indonesia has adopted International Financial Standards (IFRS) to increase the quality of financial report and the number of foreign investment. Following the establishment of IFRS as international accounting standards, there was also a public concern over the problems on global warming. Thus had led to the emergence on new paradigm of environmental disclosures. This study aims to examine whether there was an effect of IFRS adoption on the environmental disclosures among companies in manufacturing and minning industry which listed in Indonesian Stock Exchange during 2011-2016. The information was examined by analyzing the content of the environmental disclosures using GRI G-4 index in the companies' annual report. It shows that there was a difference on the level of environmental disclosure before and after IFRS adopted in Indonesia. The number of environmental disclosure increase after IFRS had been adopted and thus lead to better control on management of environment of the company. Environmental disclosure needs to expose on several aspect of disclosure which were material, energy, water, biodiversity, emission, pollutan, product and services, compliance, delivering, supplier control, and etc.

