ABSTRACT

The issues of climate change have been urgent consideration for about recent decades. Therefore, the global trend to increase environmental awareness has been growing especially in the mining sector as the biggest contributor of environmental damaging. Companies have been started to report environmental disclosure as its responsibility and communication media to build stakeholder’s trustworthy. This research seeks to examine the differences of environmental disclosure quality between Indonesia, as the developing country, and Australia, as the developed country in the mining sector against the GRI Reporting Guidelines. 24 Annual Reports and Sustainability Reports were gathered for the year 2011 to be surveyed in this research through content analysis method. Result of the research indicate that environmental disclosure quality of Indonesian mining companies still low compared with Australia mining companies. But, when the sample only comparing the mining companies that have been implemented GRI Guidelines, Indonesian mining companies got higher score than Australian mining companies.

Keywords: environmental disclosure quality, GRI, mining sector, developing and developed country, Indonesia and Australia