

## ABSTRACT

*The purpose of this study is to examine the influence of environmental performance and financial performance to CSR disclosure. The variables tested in this study are of environmental performance and financial performance. The samples in this study are 95 samples manufacture companies listed on the Indonesia Stock Exchange (BEI) in 2012-2016. While the method of determining the sample using purposive sampling. The variables were then tested using multiple linear regression with a significance level of 5%. The result showed that environmental performance has no effect on CSR disclosure. While financial performance had a effect on CSR disclosure.*

*Keywords : CSR disclosure, environmental performance and financial performance*