

ABSTRACT

Aprilani. Effect of Financial Performance and Environmental Performance of the Corporate Social Responsibility Disclosure (Studies in Mining Companies Listed in Indonesia Stock Exchange from 2009 to 2011) (under the guidance of Anthony Singgih S, SE, M.Si).

This study aimed to examine the effect of financial performance and environmental performance of the Corporate Social Responsibility Disclosure. Financial performance in this study is measured by Return on Assets (ROA), Net Profit Margin (NPM), and Leverage. Environmental performance in this study is measured with ISO 14001. While Corporate Social Responsibility Disclosure in this study measured the CSR index.

The population in this study is a mining company listed on the Indonesia Stock Exchange 2009-2011. Samples were determined by using purposive sampling. The research sample was obtained as many as 15 companies with a period of 3 years, so the total sample is 45. This type of research used in this study is an empirical study. The method of hypothesis testing used is multiple linear regression analysis.

The results showed that the first hypothesis (H1) which states that the Return On Assets (ROA) influence on Corporate Social Responsibility Disclosure, rejected. The second hypothesis (H2) which states that the Net Profit Margin (NPM) influence on Corporate Social Responsibility Disclosure, rejected. The third hypothesis (H3), which states that the leverage effect on Corporate Social Responsibility Disclosure, accepted. The fourth hypothesis (H4) stating that affect the environmental performance of Corporate Social Responsibility Disclosure, accepted.

Keywords: Return on Assets (ROA), Net Profit Margin (NPM), Leverage, and environmental performance of Corporate Social Responsibility Disclosure.