ABSTRACT

This study aims to analyze and test the corporate social responsibility disclosure and the factors that influence it on mining companies listed in the stock exchange Indonesia period 2012-2016.

The factors tested in this research are environmental performance and profitability. Sampling technique used in this research is non probability sampling with purposive sampling method. Data obtained from Indonesia Stock Exchange (IDX). Population amounted to 41 and a sample of 7 companies.

Research approach used in this research is descriptive and quantitative analysis. Statistical analysis used in this study is the classical assumption test, hypothesis testing using t test, correlation analysis and coefficient of determination.

Statistical test result partially indicate that environmental performance significantly influence corporate social responsibility disclosure and profitability have a significant effect on corporate social responsibility disclosure.

Keyword: Environmental Performance, Profitability, Corporate Social Responsibility Disclosure