ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja lingkungan, kinerja keuangan, ukuran perusahaan dan dewan komisaris terhadap pengungkapan tanggung jawab sosial perusahaan (*corporate social responsibility*). Sampel terdiri dari 12 perusahaan pertambangan yang masuk dalam peringkat PROPER dan terdaftar di Bursa Efek Indonesia selama 3 tahun dari tahun 2009 – 2011. Data dikumpulkan melalui metode observasi data sekunder. Kemudian dilakukan metode yang meliputi uji asumsi klasik, uji hipotesis, uji F dan uji t, dan analisis koefisien determinasi (R^2). Untuk menganalisis data menggunakan *software* SPSS versi 16.

Berdasarkan hasil pengujian yang dilakukan dengan uji t, variabel kinerja lingkungan, ukuran perusahaan dan dewan komisarisberpengaruh signifikan terhadap variabel *corporate social responsibility* (CSR) *disclosure*. Sementara variabel kinerja keuangan dengan proksi ROA, ROE, EPS dan NPM tidak berpengaruh terhadap *corporate social responsibility* (CSR) *disclosure*. Berdasarkan uji simultan (uji F) kinerja lingkungan, kinerja keuangan, ukuran perusahaan dan dewan komisarismemiliki pengaruh terhadap CSR *disclosure* pertambangan di Indonesia.

Hasil ini membuktikan bahwa secara internal kinerja lingkungan melalui program PROPER *disclosure*, ukuran perusahaan dan dewan komisaris telah memberikan kontribusi bagi pengungkapan tanggung jawab sosial perusahaan.

Kata Kunci : Kinerja Lingkungan, PROPER, Kinerja Keuangan, *Return on Assets*, *Return on Equity*, *Earning per Share*, *Net Profit Margin*, *size*, Dewan Komisaris, *Corporate Social Responsibility Disclosure*

ABSTRACT

This research aims to determine the effect of environmental performance, financial performance, company size and board of commisioners on Corporate Social Responsibility disclosure. The sample consists of 12 mining companies included in the PROPER rating and is listed on the Indonesia Stock Exchange for 3 years from 2009 to 2011. Data collected through secondary data observation method. Then do the method that includes the classical assumption test, hypothesis test, F test and t-test, and analysis of coefficient of determination (R^2). SPSS version 16 is used to analyze datas.

Based on the results of the t-test, it turns out environmental performance, company size and board of commissioners have siginificant effect on CSR disclosure. Meanwhile financial performance assumed by ROA, ROE, EPS and NPM do not have significant effect on CSR disclosure. Based on F-Test result shows that environmental performance, financial performance, company size and board of commisioners have effect to CSR disclosure in mining companies in Indonesia.

These results prove that the internal environmental performance through the PROPER program, company size and board of commisioners have contribute to the advancement of Corporate Social Responsibility disclocure.

Keywords: Environmental Performance, PROPER, Financial Performance, Return on Assets, Return on Equity, , Earning Per Shar, Net Profit Margin, Company Size, Board of Comissioners, Corporate Social Responsibility disclosure.