

ABSTRACT

One important goal is the establishment of a company to boost shareholder wealth. Corporate Social Responsibility should be based on the triple bottom line, namely financial, social, dan lingkungan as stated in Law No. 40 Article 74 of 2007 on limited liability which obliges the company whose scope of business in the field or related to the field of natural resources to implement social and environmental responsibility.

About 70 percent of Indonesia's environmental damage caused by mining operations that have been submitted to the corporation over 10,235 mineral and coal mining permits. Environmental changes due to mining activities may be permanent or may not be returned to its original state. A direct result of coal pollution on water pollution. Waste detained are not released into the air, will be discharged into the ground and water would be bad for agriculture. Peatlands that serves as a water purifier can be damaged and destroyed food security bias. The sample used in this study were 9 coal mining company listed consistently in the Indonesia Stock Exchange during the period 2010-2013 were selected using purposive sampling method.

Corporate Social Responsibility is measured using disclosure Corporate Social Responsibility Index (CSRDI) issued by the Global Reporting Initiative while the company's financial performance is measured by Return on Assets and Return on Equity. The results showed that Corporate Social Responsibility has no effect on Return on Assets and Return on Equity.

Keywords: Corporate Social Responsibility, the company's financial performance, Return on Assets, Return on Equity