ABSTRACT

Financial performance is a measurement that results can be used as a performance evaluation tool of a management. In this study indicates environmental accounting and good corporate governance (GCG) can influence the financial performance of the company. Environmental accounting is the prevention, reduction and / or avoidance of environmental impacts. While GCG is the process and structure used by corporate organs to improve business success. By doing the environmental accounting disclosure and GCG the company is expected to improve the company's financial performance.

This study aims to determine the influence of IPAL, KOMIND, DEDIR and IPCG variables either simultaneously or partially to financial performance variable as measured by ROE.

The data used are secondary data with sample in the form of annual report and sustainability report from 24 mining sector companies listed in BEI year 2013-2015 with sampling technique is purposive sampling.

The results also showed simultaneously IPAL, KOMIND, DEDIR, and IPCG have a significant effect on ROE with influence of 8,13%. While partially only variable IPAL which have significant effect to ROE.

Based on the results of this study, the company is expected to improve its financial performance by performing cost efficiency and enhancing environmental management as well as reporting environmental status information and efforts that have been done by the company to minimize the impact on the environment.

Key Words: Environmental Accounting, Independent Commissioner, Board of Directors, GCG,ROE