

## **ABSTRACT**

*One of the industrial sectors that has a major influence on Indonesia in increasing revenue is the mining sector, both export revenue and revenue that manages the mining, besides that it can increase regional development, increase economic activity, open up sources of employment and sources of revenue from the central budget as well as area. The subsector used in this research is the coal sub-sector.*

*This study aims to determine how partially and simultaneously environmental performance, leverage, and the board of commissioners influence corporate social responsibility disclosure in 2014-2018.*

*The method used in this research is Panel Data with a significance level of 0.05. The sampling method used in this research is Probability Sampling. This study uses secondary data obtained from the Indonesia Stock Exchange (BEI).*

*Corporate Social Responsibility or also known as corporate social responsibility is the responsibility of the company to the surrounding environment that is affected by the company's activities. Companies are not only concerned with profit or profit that will be obtained by the company. But also the impact that will occur in the company's social environment. The benefits of CSR are not only felt by the surrounding environment, but are also felt by companies which will be assessed positively by stakeholders or shareholders*

*Based on the results of data processing, it shows that environmental performance, leverage, and the board of commissioners have a simultaneous effect on the disclosure of Corporate Social Responsibility. Environmental performance, and leverage, partially affect the disclosure of Corporate Social Responsibility. The board of commissioners shows that it does not partially affect the disclosure of Corporate Social Responsibility.*

**Keywords:** *Board of Commissioners, Corporate Social Responsibility disclosure, Environmental performance, and Leverage.*