

ABSTRACT

Companies and the environment are inseparable, the existence of companies that coexist with the environment force them to provide things that benefit the environment in order to achieve harmony and balance. Providing benefits for the environment is one form of corporate responsibility. This responsibility is reflected in the disclosure of corporate social responsibility. This indicates that the disclosure of corporate social responsibility is very important for the company.

The purpose of this study was to find out and analyze the effect of environmental performance using PROPER guidelines, the company's growth was measured using sales growth percentage and ISO 14001 certification with variable dummy against corporate social responsibility disclosure using GRI G4 standard. The population in this study was a coal subsector mining company listed on the Indonesia Stock Exchange (IDX) for the period 2014-2019. The selection of samples in this study used purposive sampling techniques. The samples in this study amounted to 10 coal subsector mining companies in a period of 6 years until 60 observation data were obtained. Data analysis method in this research is descriptive statistical analysis and regression of panel data using Eviews 9 software.

The results of this test showed that environmental performance, company growth and ISO 14001 certification had a simultaneous effect on corporate social responsibility disclosure. In part, environmental performance and ISO 14001 certification have no effect on corporate social responsibility disclosure, while the company's growth has a significant effect on corporate social responsibility disclosure.

Keywords: Corporate Social Responsibility, Environmental Performance, Company Growth, ISO 14001 Certification.