

ABSTRACT

The Government has established an obligation for companies listed stock exchange such as the mining sector to carry out CSR activities and disclose them in annual reports. In addition to performing obligations, the company can also show a good image to the public that the company is not only pursuing profit but also conducting sustainable development. CSR disclosure is expected to become one of the considerations that are considered by investors and potential investors in making a decision to choose an investment place. It will also affect financial performance of the company.

This study aims to find out whether CSR disclosure significantly influence financial performance study on other mining metals and minerals mining companis in the stock exchange on 2013 -2016. This study uses secondary data in the form of financial statements, annual reports, sustainability reports. The analysis method used is panel data regression analysis technique to four on other mining metals and minerals mining companis with CSR disclosure with economic dimensions, environment dimensions and social dimensions as independent variable. Financial performance that uses proxy return on equity as dependent variable.

Population in this research is other mining metals and minerals mining companis listed in BEI within 2013-2016. The technique of sample selection used is purposive sampling and the obtained samples are 4 companies, PT Aneka Tambang (persero) Tbk, PT Vale Indonesia, PT SMR Utama Tbk dan PT Timah (persero) Tbk The results of this study indicate that CSR disclosure with economic dimensions, environment dimensions and social dimensions has a significant positive effect on financial performance ROE.

For further research, it is suggested to add another independent variable which is predicted to influence financial performance others. For investors, it is suggested to understand and pay attention to the importance of corporate social responsibility disclosure to make decisions in investing. For the company, to be aware of the importance of corporate social responsibility disclosure and should be done synergistically or focus on three aspects of the triple bottom line dimension covering economic dimension, environmental dimension and social dimension.

Keywords: *CSR, CSR Disclosure, Economic Dimensions, Environment Dimensions, Social Dimensions, ROE*