

## **ABSTRACT**

*The purpose of this study was to determine the linkages between environmental performance, CSR Disclosure, and financial performance of the company. Environmental performance was measured using Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER) and disclosed in corporate annual reports. CSR disclosure was measured using Corporate Social Responsibility Index (CSRI) and financial performance is measured using Return On Assets (ROA) and Return Industry.*

*The sample used in this study were all listed companies in Indonesia Stock Exchange following Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER) and publish an annual financial report (annual report) in full year 2008-2010. The number of samples in this study were as many as 36 samples. Statistical tool used is multiple regression.*

*The result of this study showed the environmental performance was significant effect on the disclosure of Corporate Social Responsibility but no significant effect on the company's financial performance. Corporate Social Responsibility Disclosure significantly affected the company's financial performance.*

*Keywords : Environmental Performance, CSR Disclosure, Financial Performance, PROPER*