

ABSTRACT

Profitability is one of the important information for investors where they can analyze the development of corporate profits. Every company will expect high profitability every year. The higher the company's profit, it will give a positive signal to investors that they also get better benefit from their investment.

This study aims to explain how Environmental Performance, Environmental Disclosure, and Profitability are measured using earning per share ratio, and to find out whether there are simultaneous and partial influences between Environmental Performance and Environmental Disclosures on Profitability in mining companies listed on the Indonesia Stock Exchange period 2015-2017.

The population in this study are mining companies listed on the Stock Exchange in 2015-2017. Sampling in this study used a purposive sampling method. From the method 54 samples were collected. The analysis model used is panel data regression analysis using Software Eviews 9.0 by performing several stages of testing.

The results showed that environmental performance and environmental disclosure simultaneously influence profitability. Then environmental disclosure has a significant effect on profitability, while environmental performance have no significant effect on profitability.

The results of this study are expected to be used for companies to pay attention to future environmental disclosures so that the company's profitability is maintained.

Keywords: *Environmental Performance, Environmental Disclosure, Earning per Share, Profitabilitas, Panel Data Regression*