

## **ABSTRACT**

*Good Corporate Governance is no longer just an obligation, but has become a necessity for every company and organization. Good Corporate Governance is required to deliver progress on the performance of a company and can make the company long-lived and can be trusted. In addition, companies should focus on Corporate Social Responsibility of the company, for the development of the business world today requires the company to further increase its attention to the environment social order to improve the financial performance of the company.*

*This study aims to determine the effect of variable board of directors, board of commissioners, the audit committee and corporate social responsibility (CSR) on the financial performance proxied by return on assets (ROA) at the sub sector coal mine company in Indonesia Stock Exchange in 2013- 2015.*

*The sampling technique in this study using purposive sampling which yielded 16 samples within a period of 3 years and the result is 48 units of samples. Data source in this research is the annual report of coal mining company in 2013-2015. The analytical method used is regression analysis of panel data is processed using Eviews 9.*

*The results of this study showed that simultaneously the board of directors, board of commissioners, the audit committee and corporate social responsibility (CSR) variables have significant effect on the company's financial performance which is proxied by return on assets (ROA). Partially board of directors and board of commissioners have positive and significant effect on the financial performance of the company. While audit committee and corporate social responsibility (CSR) variables do not have significant effect the company's financial performance.*

*Based on these results, the company is expected to improve performance management by increasing the size of the board of directors and board size of board of commissioners in the company, because the size of the board of directors and board of commissioners can give an effect on the company's financial performance.*

*Keywords: Board of Directors; Board of Commissioners; Audit Committee; Corporate Social Responsibility; Company Financial Performance*