

## ABSTRACT

Margreatta. *The Impact of Corporate Social Responsibility to Firm Financial Performance and Value on Coal Mining Sub Sector Companies Listed in Indonesia Stock Exchange (IDX) Period 2010-2014. The study aims to determine the impact of Corporate Social Responsibility to firm financial performance and value on coal mining sub sector companies. The method used was non probability sampling and type of data was secondary data obtained from annual reports and financial statements. Hypothesis testing was done by Two Stage Least Square (2SLS) analysis with SPSS software version 19.0 statistical tools. Disclosure items used in this study consist of 78 items based on Sembiring 2005. The results of this study indicate that CSR has significant positive effect on financial performance (ROE), Financial Performance has positive impact on firm value (Tobin's Q), and Corporate Social Responsibility has positive impact on firm value (Tobin's Q).*

*Keywords : Corporate Social Responsibility, Return on Equity, Tobin's Q, Two Stage Least Square*