This research aims to determine CSR reporting in mining companies listed in the Indonesia Stock Exchange based on ISO 26000 and GRI 4.0. ISO 26000 and GRI 4.0 are applicable guidelines for CSR activities. ISO 26000 has seven main principles, namely Governmental Organizations, Human Rights, Labor Practices, Environment, Fair Operating Practices, Consumer Issues, and Community Involvement and Development. Each of it consist of some issues and indicators. GRI 4.0 is a standard in CSR reporting, it has indicators that can be connected to the ISO 26000. The sample used in this research are mining companies listed on the Indonesia Stock Exchange (IDX) for the year 2014. Total samples are 39 companies prior to the purposive sampling method. To find out how far the application of ISO 26000 in every company, the GRI 4.0 indicators which connected to the ISO 26000 that have been disclosed in their sustainability report or annual report will be calculated. The result from this research is most of mining companies listed on the IDX has not fully reported its social activities in accordance with the applicable guidelines. The highest percentage of CSR disclosures based on ISO 26000 and GRI 4.0 in the company's report is PT. Indo Tambangraya Megah, Tbk with 40.78% for the year 2014. All of the company should make some improvement in their CSR reporting, thus their CSR activities could be more effective. By giving a detailed report, company could account for its business activities to their stakeholders. (SOL)

Keywords: CSR Reporting, CSR Disclosures, ISO 26000, GRI4.0, Mining Companies.