

Pengaruh *Environmental Performance*, *Environmental Disclosure*, dan Biaya Lingkungan Terhadap *Economic Performance*

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh *environmental performance* yang diukur dengan PROPER, *environmental disclosure* yang diukur dengan indeks GRI, dan biaya lingkungan yang diukur dengan membandingkan biaya yang dikeluarkan untuk kegiatan CSR dan laba bersih terhadap *economic performance*. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor dasar dan kimia yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2015 sebanyak 29 perusahaan. Sampel penelitian ini diambil dengan menggunakan metode *purposive sampling*, yaitu berjumlah 16 perusahaan manufaktur sektor dasar dan kimia. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan program SPSS 21 dan tingkat signifikansi 5% (0,05). Hasil dari pengujian diperoleh (1) tidak terdapat pengaruh signifikan *environmental performance* terhadap *economic performance* (2) tidak terdapat pengaruh signifikan *environmental disclosure* terhadap *economic performance* (3) terdapat pengaruh signifikan biaya lingkungan terhadap *economic performance*. Hasil dari koefisien determinasi yang dilihat dari *Adjusted R Square* yaitu sebesar 0,318 atau 31,8% yang menjelaskan bahwa variabel *economic performance* dapat dijelaskan oleh variabel *environmental performance*, *environmental disclosure*, dan biaya lingkungan sebesar 31,8%. Sedangkan sisanya sebesar 68,2% dijelaskan oleh variabel lain yang tidak digunakan dalam penelitian ini.

Kata kunci : *Environmental Performance*, *Environmental Disclosure*, Biaya Lingkungan, Dan *Economic Performance*.

The Influence Of Environmental Performance, Environmental Disclosure, and Environmental Cost On Economic Performance

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Abstract

This study was conducted to examine the effect of environmental performance were measured with PROPER, environmental disclosure were measured with GRI Index, and environmental cost were measured by comparing the cost incurred for CSR and net income on economic performance. The population in this study were the chemical industry sector of manufacturing companies listed in Indonesia Stock Exchange in 2013-2015 as many as 29 companies. Testing the hypothesis in this study using Multiple Linear Regression Analysis with SPSS 21 and a significance level of 5 % (0,05). The results of the testing showed that: (1) there is no significant influence of environmental performance on economic performance. (2) there is no significant influence of environmental disclosure on economic performance. (3) there is significant influence of environmental cost on economic performance. The coefficient of determination Adjusted R Square shows of 0,318 or 31,8% explained that economic performance variable explained by the variable environmental performance, environmental disclosure, and environmental cost. While the remaining 68,2% is explained by other variables does not make in this study.

Keywords : Environmental Performance, Environmental Disclosure, Environmental Cost, And Economic Performance.