

Pengaruh *Environmental Performance*, *Environmental Disclosure*, Dan *Environmental Cost* 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 versi 4.0, dan *Environmental Cost* yang diukur dengan membandingkan biaya yang dikeluarkan untuk kegiatan CSR terhadap laba bersih perusahaan. Populasi dalam penelitian ini adalah perusahaan agrikultur, perusahaan pertambangan, perusahaan manufaktur dan perusahaan jasa non keuangan lainnya yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2016 sebanyak 458 perusahaan. Penelitian ini menggunakan metode *purposive sampling* sehingga menyisakan 15 perusahaan yang sesuai dengan kriteria. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linear Berganda. Hasil pengujian hipotesis menunjukkan bahwa (1) *environmental performance* berpengaruh signifikan terhadap *economic performance* (2) *environmental disclosure* tidak berpengaruh signifikan terhadap *economic performance* (3) *Environmental Cost* berpengaruh signifikan terhadap *economic performance*.

Kata kunci : *Environmental Performance, Environmental Disclosure, Environmental Cost, And Economic Performance*

The Infuence Of Environmental Performance, Environmental Disclosure, And Environmental Cost On Economic Performance

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Abstract

This research is am to examine the effect of environmental performance were measured with PROPER, environmental disclosure were measured with GRI index version 4.0, and Environmental Cost were measured by comparing the cost incurred for CSR and net income. The population in this study were agriculture, mining, manufacturing and other non-financial services companies listed in Indonesia Stock Exchange in 2013-2016 as many as 458 companies. This study uses purposive sampling method, leaving 15 companies that match the criteria. Hypothesis testing in this study using Multiple Linear Regression. The results of the testing showed that (1) environmental performance has significant effect on economic performance (2) environmental disclosure has no significant effect on economic performance (3) Environmental Cost has significant effect on economic performance.

Keyword : Environmental Performance, Environmental Disclosure, Environmental Cost, And Economic Performance