

The Influence of Environmental Performance, Environmental Disclosure, and Corporate Social Responsibility on Financial Performance

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ABSTRACT

This study aims to determine whether there is an influence of environmental performance, environmental disclosure, and corporate social responsibility on financial performance. This study sets a sample of state-owned companies registered in the territory of the Republic of Indonesia. The research sample was taken using the census sampling technique. The hypothesis testing tool used in this study is SPSS version 16 with a significance level of 5% or 0.05. The tests carried out to analyze the research data were descriptive statistical tests, normal distribution tests, multicollinearity tests, autocorrelation tests, regression analysis tests, and t tests. The results show that environmental performance and environmental disclosure have no effect on financial performance. On the other hand, corporate social responsibility has a negative influence on financial performance.

Keywords: environmental performance, environmental disclosure, corporate social responsibility, financial performance

Pengaruh *Environmental Performance*, *Environmental Disclosure*, dan *Corporate Social Responsibility* Terhadap Kinerja Keuangan

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ABSTRAK

Penelitian ini memiliki tujuan untuk mengetahui ada tidaknya pengaruh dari *environmental performance*, *environmental disclosure*, dan *corporate social responsibility* terhadap kinerja keuangan. Penelitian ini menetapkan sampel pada perusahaan BUMN yang terdaftar di wilayah negara Republik Indonesia. Pengambilan sampel penelitian dilakukan dengan menggunakan teknik *sensus sampling*. Alat uji hipotesis yang digunakan dalam penelitian ini adalah SPSS versi 16 dengan tingkat signifikansi 5% atau 0.05. Uji yang dilakukan untuk menganalisis data penelitian yaitu uji statistik deskriptif, uji distribusi normal, uji multikolinearitas, uji autokorelasi, uji analisis regresi, dan uji t. Hasil penelitian menampilkan bahwa *environmental performance* dan *environmental disclosure* tidak memiliki pengaruh terhadap kinerja keuangan. Dilain sisi, *corporate social responsibility* memiliki pengaruh negatif terhadap kinerja keuangan.

Kata kunci: *environmental performance*, *environmental disclosure*, *corporate social responsibility*, kinerja keuangan