

ABSTRAK

Wendy Mega Arta, Pengaruh *Environmental Performance* dan *Environmental Disclosure* terhadap Kinerja Keuangan Perusahaan (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2012-2015). Di bawah bimbingan Dr.Prasetyono,S.E.,M.Si.,Ak dan Alexander Anggono, S.E.,M.Si.,Ph.D.

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh *environmental performance* dan *environmental disclosure* terhadap kinerja keuangan perusahaan studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012-2015. Variabel independen yang digunakan dalam penelitian ini adalah *environmental performance* dan *environmental disclosure*. Sedangkan variabel dependennya adalah kinerja keuangan perusahaan dan penelitian ini menggunakan variabel kontrol yaitu ukuran perusahaan.

Pemilihan sampel yang dikumpulkan menggunakan metode *purposive sampling*. Sampel yang berhasil diperoleh sebanyak 13 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012-2015 dengan jumlah sampel total sebanyak 52 sampel selama 4 tahun. Metode analisis penelitian ini menggunakan regresi linier berganda.

Hasil pengujian hipotesis menunjukkan bahwa hanya *environmental disclosure* berpengaruh terhadap kinerja keuangan perusahaan, sedangkan *environmental performance* tidak berpengaruh terhadap kinerja keuangan perusahaan.

Kata Kunci : *environmental performance*, *environmental disclosure*, kinerja keuangan perusahaan.

ABSTRACT

Wendy Mega Arta, Effect of Environmental Performance and Environmental Disclosure on Corporate Financial Performance (Study on Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2012-2015 Period). Under the guidance of Dr.Prasetyono, S.E., M.Sc., Ak and Alexander Anggono, S.E., M.Sc., Ph.D.

This study aims to obtain empirical evidence about the effect of environmental performance and environmental disclosure on the financial performance of study companies in manufacturing companies listed on the Indonesia Stock Exchange for the period 2012-2015. The independent variable used in this study is environmental performance and environmental disclosure. While the dependent variable is the company's financial performance and this study uses control variables, namely the size of the company.

The selection of samples collected using purposive sampling method. The samples obtained were 13 manufacturing companies listed on the Indonesia Stock Exchange in the period 2012-2015 with a total sample of 52 samples over 4 years. The method of analysis of this study uses multiple linear regression.

The results of hypothesis testing indicate that only environmental disclosure affects the company's financial performance, while environmental performance does not affect the company's financial performance.

Keywords: environmental performance, environmental disclosure, corporate financial performance.