

**PENGARUH *ENVIRONMENTAL DISCLOSURE*, *SOCIAL DISCLOSURE*,
GOVERNANCE DISCLOSURE, *FIRM SIZE*, DAN *LEVERAGE*
TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN
SEKTOR PERTAMBANGAN YANG TERDAFTAR
DALAM BURSA EFEK INDONESIA
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *environmental disclosure*, *social disclosure*, *governance disclosure*, *firm size*, dan *leverage* terhadap kinerja keuangan yang diprosikan menggunakan *return on asset*. Jenis penelitian ini adalah penelitian kuantitatif. Populasi dari penelitian ini adalah perusahaan sektor pertambangan yang terdaftar dalam Bursa Efek Indonesia. Penelitian ini menggunakan teknik *purposive sampling* dan didapatkan perusahaan sampel sebanyak 21. Metode analisis data menggunakan analisis regresi data panel dengan bantuan software Eviews 12. Hasil penelitian ini menyatakan bahwa: (1) tidak terdapat pengaruh signifikan antara *environmental disclosure* terhadap kinerja keuangan, (2) tidak terdapat pengaruh signifikan antara *social disclosure* terhadap kinerja keuangan, (3) terdapat pengaruh positif signifikan antara *governance disclosure* terhadap kinerja keuangan, (4) tidak terdapat pengaruh signifikan antara *firm size* terhadap kinerja keuangan, (5) terdapat pengaruh negatif signifikan antara *leverage* terhadap kinerja keuangan.

Kata kunci: *Environmental Disclosure*, *Social Disclosure*, *Governance Disclosure*, *Firm Size*, *Leverage*, *Kinerja Keuangan*

***THE IMPACT OF ENVIRONMENTAL DISCLOSURE, SOCIAL
DISCLOSURE, GOVERNANCE DISCLOSURE, FIRM SIZE,
AND LEVERAGE ON THE COMPANY'S FINANCIAL
PERFORMANCE IN MINING COMPANIES LISTED
ON THE INDONESIA STOX EXCHANGE***

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ABSTRACT

This study was conducted to analyze the impact of environmental disclosure, social disclosure, governance disclosure, firm size, and leverage on the company's financial performance. The company's financial performance is proxied by using Return on Assets. The population in this study are mining companies listed on the Indonesia Stock Exchange in the 2020-2022 period. The sampling technique used purposive sampling to obtain a total of 21 mining companies whose annual reports, financial report, sustainability report were published on idx.co.id or company's website. The analytical method used is panel data regression using the E-views 12 program. The results of this study indicate that governance disclosure has a positive and significant effect on the company's financial performance. Leverage has a negative and significant effect on the company's financial performance, while environmental disclosure, social disclosure, and firm size have a positive and insignificant effect on the company's financial performance.

Keywords: *Environmental disclosure, Social disclosure, Governance disclosure, Firm size, Leverage,, Financial performance.*