

## ABSTRAK

### PENGARUH KINERJA LINGKUNGAN DAN *CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE* TERHADAP KINERJA FINANSIAL PERUSAHAAN

(Studi Empiris Pada Perusahaan Sektor Pertambangan Yang Terdaftar  
dalam BEI tahun 2009-2012)

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Penelitian dilakukan pada perusahaan-perusahaan pertambangan yang *go public* dan terdaftar di Bursa Efek Indonesia (BEI) tahun (2009-2012) yang terdaftar dan menjadi peserta Program Penilaian Peringkat Kinerja perusahaan PROPER. Penelitian ini dilakukan untuk menguji kembali faktor-faktor yang telah digunakan dalam penelitian sebelumnya apakah akan menunjukkan hasil yang konsisten atau tidak. Penelitian ini mengacu pada penelitian Wijayanti (2011) yang meneliti Pengaruh *corporate social responsibility (CSR)* terhadap kinerja finansial, kemudian penelitian Fitriyani dan Mutmainah (2012) yang meneliti keterkaitan kinerja lingkungan, pengungkapan CSR dan kinerja finansial, dan penelitian Anindito dan Ardiyanto (2012) yang meneliti pengaruh kinerja lingkungan terhadap *corporate social responsibility (CSR) disclosure* dan kinerja finansial studi empiris perusahaan pertambangan yang terdapat di Bursa Efek Indonesia tahun 2007-2010, serta penelitian Suratno et al. (2006) yang meneliti pengaruh *environmental performance* terhadap *environmental disclosure* dan *economic performance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Kinerja lingkungan tidak berpengaruh signifikan terhadap kinerja finansial, yang diproksikan oleh kinerja pasar (*return industri*) yang memiliki nilai signifikan 0,586, begitu pula kinerja fundamental (ROE) yang memiliki nilai signifikan 0,191. *Corporate social responsibility (CSR)* berpengaruh signifikan terhadap kinerja finansial yang diproksikan kinerja pasar (*return industri*) yang memiliki nilai 0,000, begitu pula kinerja fundamental (ROE) yang memiliki nilai 0,031.

**Kata Kunci :** Kinerja Lingkungan, *Corporate Social Responsibility*, *Return Industri*, *Return On Equity*

## **ABSTRACT**

**THE EFFECT OF ENVIRONMENTAL PERFORMANCE AND  
CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE ON  
FINANCIAL PERFORMANCE OF THE COMPANY  
(Empirical Study at Mining Company Sector has Listed in Indonesia Stock  
Exchange (IDX) in Year Period 2009-2012)**

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*This research performed at the go public mining companies and has listed in Indonesia Stock Exchange (IDX) in year period 2009-2012 and has become participants Performance Rating Companies Programs PROPER. This research performed to reexamine some factors what has use on previous research, does will show consistent result or not. This research refers to previous research, such as Wijayanti (2011) which examines The Effect Corporate Social Responsibility (CSR) on Financial Performance, and then research by Fitriany and Mutmainah (2012) which examines Linkages Environmental Performance, CSR, and Financial Performance, and then research by Anindito and Ardiyanto (2012) which examines The Effect Environmental on CSR Disclosure and Financial Performance, empirical studies at mining companies has listed in IDX in year period 2007-2011, and also research by Suratno et al. (2006) which examines The Effect Environmental Performance on Environmental Disclosure and Economic Performance at manufacture companies has listed in Indonesia Stock Exchange (IDX).*

*Environmental performance has not significant effect on financial performance what proximate by return industry with significant value 0,586, and so did on return on equity with significant value 0,191. Corporate Social Responsibility has significant effect on financial performance what proximate by return industry with significant 0,000, and so did on return on equity with significant value 0,031.*

**Keywords** : *Environmental Performance, Corporate Social Responsibility, Return Industry, Return On Equity*