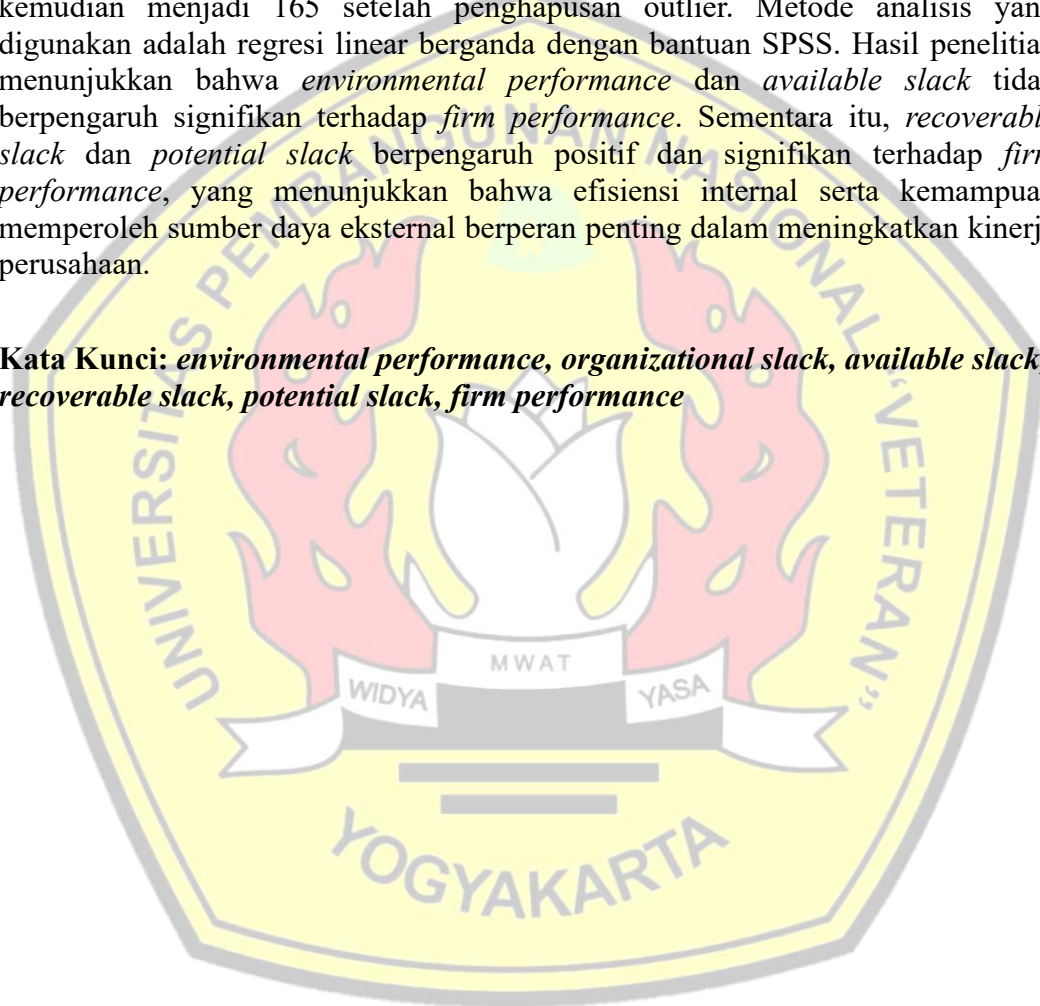


ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *environmental performance* dan *organizational slack* terhadap *firm performance* pada perusahaan sektor *basic materials* yang terdaftar di Bursa Efek Indonesia periode 2020–2024, di mana *organizational slack* diukur melalui tiga pendekatan yaitu *available slack*, *recoverable slack*, dan *potential slack*. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan perusahaan, dengan teknik purposive sampling sehingga diperoleh 195 data observasi yang kemudian menjadi 165 setelah penghapusan outlier. Metode analisis yang digunakan adalah regresi linear berganda dengan bantuan SPSS. Hasil penelitian menunjukkan bahwa *environmental performance* dan *available slack* tidak berpengaruh signifikan terhadap *firm performance*. Sementara itu, *recoverable slack* dan *potential slack* berpengaruh positif dan signifikan terhadap *firm performance*, yang menunjukkan bahwa efisiensi internal serta kemampuan memperoleh sumber daya eksternal berperan penting dalam meningkatkan kinerja perusahaan.

Kata Kunci: *environmental performance, organizational slack, available slack, recoverable slack, potential slack, firm performance*



ABSTRACT

This study aims to analyze the effect of environmental performance and organizational slack on firm performance in basic materials sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period, where organizational slack is measured using three approaches: available slack, recoverable slack, and potential slack. This study uses a quantitative approach with secondary data obtained from annual reports, employing purposive sampling that resulted in 195 observations, which were reduced to 165 after outlier removal. The analysis method used is multiple linear regression with SPSS. The results show that environmental performance and available slack do not have a significant effect on firm performance. Meanwhile, recoverable slack and potential slack have a positive and significant effect on firm performance, indicating that internal efficiency and the ability to obtain external resources play an important role in improving firm performance.

Keywords: *environmental performance, organizational slack, available slack, recoverable slack, potential slack, firm performance*

