

ABSTRAK

PENGARUH KINERJA LINGKUNGAN DAN *CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE* TERHADAP KINERJA KEUANGAN

(Studi Empiris pada Perusahaan-perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2009-2011)

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Tujuan penelitian ini adalah untuk (1) mengetahui pengaruh kinerja lingkungan terhadap kinerja keuangan, (2) mengetahui pengaruh *corporate social responsibility (CSR) disclosure* terhadap kinerja keuangan. Kinerja lingkungan diukur menggunakan PROPER (Program Penilaian Peringkat Kinerja Lingkungan Perusahaan) dari Kementerian Lingkungan Hidup, *CSR disclosure* diukur menggunakan indeks CSR, kinerja keuangan diukur menggunakan Return on Asset (ROA), Return on Equity (ROE), dan Price Earnings Ratio (PER)

Penelitian ini merupakan jenis penelitian empiris. Pengambilan sampel menggunakan metode *purposive sampling*, dengan sampel 18 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan mengikuti PROPER periode 2009-2011. Teknik analisis data yang digunakan dalam penelitian ini adalah data panel dengan pendekatan *Ordinary Least Square*.

Hasil penelitian menunjukkan bahwa kinerja lingkungan tidak berpengaruh terhadap kinerja keuangan yang diukur dengan ROA, ROE dan PER. Sedangkan *CSR disclosure* berpengaruh terhadap kinerja keuangan yang diukur dengan ROA, ROE dan PER.

ABSTRACT

The Influence of Environmental Performance and Corporate Social Responsibility (CSR) Disclosure on the Financial Performance

(An Empirical Study on the Manufacturing Companies Listed on the Indonesian Stock Exchange during the Period of 2009-2011)

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The purposes of this research are (1) to find out the effect of the environmental performance on the financial performance, (2) to find out the effect of Corporate Social Responsibility (CSR) disclosure on the financial performance. The environmental performance is measured using PROPER (*Program Penilaian Peringkat Kinerja Lingkungan Perusahaan*) from State Minister for The Environment (*Kementrian Lingkungan Hidup*), CSR disclosure is measured using CSR index and financial performance is measured using Return on Asset (ROA), Return on Equity (ROE), and Price Earnings Ratio (PER).

This research is an empirical research. The sample taken using purposive sampling methods were 18 manufacturing companies listed in the Indonesian stock exchange in the period of 2009-2011. The panel data is analyzed using Ordinary Least Square approach.

The researcher found that the environmental performance did not have the effect to the financial performance which measured using ROA, ROE and PER. Furthermore, CSR disclosure has an effect on the financial performance which measured using ROA, ROE and PER.