

ABSTRAK

PENGARUH *CLIMATE CHANGE FINANCIAL DISCLOSURE* TERHADAP KINERJA PERUSAHAAN SEKTOR PERTAMBANGAN DI INDONESIA

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Climate change financial disclosure (CCFD) penting untuk penelitian ini karena informasi *climate change financial disclosure* dapat memengaruhi kinerja keuangan suatu perusahaan. Penelitian ini bertujuan untuk mengetahui pengaruh *climate change financial disclosure* terhadap kinerja perusahaan sektor pertambangan di Indonesia. Indikator faktor dalam penelitian ini merupakan rekomendasi *Task Force on Climate-Related Financial Disclosures* (TCFD) digunakan mendapatkan *score* CCFD yang ditinjau pada hasil *annual report* perusahaan dan untuk kinerja keuangan ditinjau dari hasil laporan keuangan perusahaan

Penelitian ini menggunakan metode kuantitatif dengan teknik pengumpulan data *purposive sampling* dengan jumlah sampel sebanyak 135 perusahaan. Sumber perusahaan adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Teknik analisis data yang digunakan adalah analisis statistik deskriptif dan analisis regresi sederhana.

Hasil penelitian menunjukkan bahwa *Climate change financial disclosure* berpengaruh positif terhadap kinerja keuangan. Hal ini menunjukkan bahwa perusahaan yang melakukan CCFD maka kinerja perusahaan akan semakin meningkat.

Kata kunci: *Climate change financial disclosure*, kinerja keuangan, *return on equity*

ABSTRACT

THE INFLUENCE OF CLIMATE CHANGE FINANCIAL DISCLOSURE ON THE FINANCIAL PERFORMANCE OF MINING COMPANIES IN INDONESIA

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Climate change financial disclosure (CCFD) was important for this study because climate change financial disclosure information could affect a company's financial performance. This research aimed to determine the effect of climate change financial disclosure on the financial performance of mining companies in Indonesia. The research factor indicators in this research were recommendations from the Task Force on Climate-Related Financial Disclosures (TCFD) to know the CCFD scores reviewed from the company's annual report results and for financial performance reviewed from the company's financial report results.

This research used a quantitative method with a data collection technique using purposive sampling with a sample size of 135 companies. The company sources were mining companies listed on the Indonesia Stock Exchange (IDX). The data analysis technique used was descriptive statistical analysis and simple linear regression .

The result of the study showed that climate change financial disclosure had a positive effect on financial performance. This result showed that companies carried out CCFD increased their performance.

Keywords: Climate change financial disclosure, financial performance, return on equity