

Pengaruh Environmental Performance, Environmental Cost terhadap Financial Performance dan Csr Disclosure

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui tingkat pengaruh Environmental Performance, Environmental Cost Terhadap Financial Performance dengan CSR Disclosure sebagai variabel intervening. Data penelitian ini diperoleh dari Annual Report Perusahaan manufaktur yang terdaftar di BEI (Bursa Efek Indonesia) periode tahun 2013, 2014 dan 2015. Sampel yang digunakan pada penelitian ini 102 perusahaan manufaktur yang terdaftar di BEI (Bursa Efek Indonesia). Teknik analisis yang digunakan dalam penelitian ini adalah analisis jalur. Hasil penelitian ini terdapat pengaruh signifikan Environmental Performance dan CSR Disclosure terhadap Financial Performance, tidak terdapat pengaruh Environmental Cost terhadap CSR Disclosure, terdapat pengaruh positif Environmental Performance terhadap CSR Disclosure, variabel Environmental Performance berpengaruh signifikan terhadap Financial Performance melalui CSR Disclosure, variabel Environmental Cost tidak berpengaruh signifikan terhadap Financial Performance melalui CSR Disclosure.

Kata Kunci : Environmental Performance, Environmental Cost, CSR Disclosure, Financial Performance

The Impact of Environmental Performance, Environmental Cost on Financial Performance and CSR Disclosure

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ABSTRACT

This study aims to determine the level of influence of environmental performance, environmental cost on financial performance with CSR disclosure as an intervening variable. The data are collected from the annual report of manufacturing companies listed in IDX (Indonesia Stock Exchange) in the periods of 2013, 2014 and 2015. The sample used in this research is 102 manufacturing companies listed in IDX (Indonesia Stock Exchange). Analytical technique used in this research is path analysis. The result of this research shows that there is a significant influence of environmental performance and information disclosure on financial performance, there is no influence of environmental cost on CSR information disclosure, there is a positive influence of environmental performance on CSR disclosure, environmental performance variable significantly influence on Financial Performance through CSR Disclosure, environmental cost variable has no significant influence on financial performance through CSR Disclosure.

Keyword : Environmental Performance, Environmental Cost, CSR Disclosure, Financial Performance