

RINGKASAN

Penelitian ini bertujuan untuk menguji dan menganalisa pengaruh kinerja lingkungan, citra perusahaan, dan umur perusahaan terhadap pengungkapan *corporate social responsibility* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2019-2021. Penelitian ini menggunakan dua teori sebagai dasar penelitian yaitu teori legitimasi dan teori *stakeholder*. Jenis data yang digunakan adalah data sekunder berupa *annual report* dan/atau *sustainability report* serta laporan peringkat PROPER. Jumlah perusahaan yang dijadikan sampel dalam penelitian ini adalah 18 perusahaan dengan periode penelitian selama 3 (tiga) tahun. Teknik pengambilan sampel menggunakan metode *purposive sampling* berdasarkan kriteria tertentu. Teknik analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda, uji *goodness of fit*, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa: (1) Kinerja lingkungan berpengaruh positif terhadap pengungkapan *corporate social responsibility*. (2) Citra perusahaan tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. (3) Umur perusahaan tidak berpengaruh terhadap pengungkapan *corporate social responsibility*.

Implikasi dari kesimpulan dalam penelitian ini adalah kinerja lingkungan akan mempengaruhi pengungkapan *corporate social responsibility*. Penelitian ini membuktikan bahwa semakin baik kinerja lingkungan maka perusahaan akan semakin luas dalam melakukan pengungkapan *corporate social responsibility*. Sedangkan, citra perusahaan dan umur perusahaan belum mampu mempengaruhi pengungkapan *corporate social responsibility* yang dilakukan perusahaan.

Kata Kunci: Kinerja Lingkungan, Citra Perusahaan, Umur Perusahaan, *Corporate Social Responsibility*, Pengungkapan *Corporate Social Responsibility*

SUMMARY

This study aims to examine and analyze the effect of environmental performance, company image, and company age on corporate social responsibility disclosure in mining companies listed on the Indonesia Stock Exchange for the 2019-2021 period. This study uses two theories as the basis for research, namely legitimacy theory and stakeholder theory. The type of data used is secondary data in the form of company annual reports and/or sustainability reports and PROPER rating reports. The number of companies sampled in this study were 18 companies with a research period of 3 (three) years. The sampling technique used purposive sampling method based on certain criteria. The data analysis technique used is descriptive statistics, classical assumption test, multiple linear regression analysis, goodness of fit test, and hypothesis testing.

The results of the study are that: (1) Environmental performance has a positive effect on corporate social responsibility disclosure. (2) Company image has no effect on corporate social responsibility disclosure. (3) Company age has no effect on corporate social responsibility disclosure.

The implication of the conclusion in this study is that environmental performance will affect corporate social responsibility disclosure. This research proves that the environmental performance of the company will be more extensive in carrying out corporate social responsibility disclosure. Meanwhile, company image and company age have not been able to influence the company's corporate social responsibility disclosure.

Keywords: *Environmental Performance, Corporate Image, Company Age, Corporate Social Responsibility, Corporate Social Responsibility Disclosure*