

RINGKASAN

Penelitian ini menggunakan penelitian dengan pendekatan deskriptif kuantitatif. Penelitian ini berjudul “Pengaruh Kinerja Lingkungan dan Kinerja Keuangan Terhadap Pengungkapan *Corporate Social Responsibility*”. Teknik pengumpulan data adalah dokumentasi. Populasi penelitian merupakan perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia khususnya tahun 2019-2021. Teknik pengambilan sampel penelitian adalah *puposive sampling*, yaitu sesuai dengan kriteria yang ditentukan oleh peneliti. Sampel penelitian berjumlah 42 perusahaan pertambangan yang telah memenuhi kriteria penelitian.

Penelitian ini memiliki tujuan untuk menguji pengaruh kinerja lingkungan dan kinerja keuangan terhadap pengungkapan *corporate social responsibility*. Berdasarkan penelitian dan analisis data menunjukkan bahwa: secara parsial (1) kinerja lingkungan berpengaruh terhadap pengungkapan *corporate social responsibility*, (2) *return on equity* (ROE) tidak berpengaruh terhadap pengungkapan *corporate social responsibility*, (3) kinerja lingkungan dan *return on equity* (ROE) secara simultan berpengaruh terhadap pengungkapan *corporate social responsibility*.

Kata kunci: kinerja lingkungan, kinerja keuangan, *return on equity*, *corporate social responsibility*

SUMMARY

This study uses research with a quantitative descriptive approach. This research is entitled "The Influence of Environmental Performance and Financial Performance on Disclosure of Corporate Social Responsibility". Data collection technique is documentation. The research population is mining companies listed on the Indonesia Stock Exchange, especially in 2019-2021. The research sampling technique is purposive sampling, which is in accordance with the criteria determined by the researcher. The research sample is 42 mining companies that have met the research criteria.

This study aims to examine the effect of environmental performance and financial performance on disclosure of corporate social responsibility. Based on research and data analysis shows that: partially (1) environmental performance effects disclosure of corporate social responsibility, (2) return on equity (ROE) has no effect disclosure of corporate social responsibility, (3) environmental performance and return on equity (ROE)) simultaneously effect the disclosure of corporate social responsibility.

Keywords: environmental performance, financial performance, return on equity, corporate social responsibility