

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja lingkungan, *Corporate Social Responsibility Disclosure* dan *Size* sebagai variabel kontrol terhadap kinerja keuangan, serta menguji *Foreign Ownership* sebagai variabel moderasi pada pengaruh kinerja lingkungan, *Corporate Social Responsibility Disclosure* dan *Size* terhadap kinerja keuangan.

Populasi dalam penelitian ini adalah perusahaan pertambangan dan barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2012-2016. Sampel penelitian ini diambil dengan menggunakan metode *purposive sampling* yaitu dengan berdasarkan 3 kriteria yang telah ditentukan maka diperoleh sampel sebanyak 36 perusahaan dengan keseluruhan 152 *firm years*. Metode analisis yang digunakan adalah analisis regresi berganda dan uji interaksi *Moderated Regression Analysis* (MRA).

Hasil penelitian ini menunjukkan bahwa kinerja lingkungan tidak berpengaruh terhadap kinerja keuangan. *Corporate social responsibility disclosure* berpengaruh positif terhadap kinerja keuangan. *Size* sebagai variabel kontrol berpengaruh negatif terhadap kinerja keuangan. *Foreign ownership* mampu memoderasi kinerja lingkungan terhadap kinerja keuangan. *Foreign ownership* tidak mampu memoderasi *corporate social responsibility disclosure* terhadap kinerja keuangan.

Kata kunci: kinerja lingkungan, *corporate social responsibility disclosure*, *size*, *foreign ownership*, dan *return on assets*

ABSTRACT

This research aims to examine the influences of environmental performance, Corporate Social Responsibility Disclosure and Size as a control variable on financial performance, and test Foreign Ownership as a moderating variable on the influence of environmental performance, Corporate Social Responsibility Disclosure and Size on financial performance.

The population in this research are mining and consumer goods companies which listed on the Indonesia Stock Exchange (IDX) during the period 2012-2016. The sample of this research was taken by using purposive sampling method that is based on 3 criteria that have been determined then obtained a sample of 36 companies with a total of 152 firm years. The analysis method used is multiple regression analysis and Moderated Regression Analysis (MRA) interaction test.

The results of this research indicates that the environmental performance has no influence on financial performance. Corporate social responsibility disclosure has a positive influence on financial performance. Size as control variable have a negative influence to financial performance. Foreign ownership is able to moderate the environmental performance of financial performance. Foreign ownership is unable to moderate corporate social responsibility disclosure to financial performance.

Keywords: environmental performance, corporate social responsibility disclosure, size, foreign ownership, and return on assets