

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan, ukuran perusahaan, dan kepemilikan saham terhadap kinerja lingkungan. Kinerja keuangan diukur dengan *return on asset*, dan *current ratio*, ukuran perusahaan diukur dengan logaritma natural asset, kepemilikan saham diukur dengan kepemilikan saham oleh publik, dan kinerja lingkungan diukur berbasis program penilaian peringkat kinerja perusahaan dalam pengelolaan lingkungan hidup (PROPER).

Metode analisis yang digunakan adalah regresi logistik ordinal dengan menggunakan program SPSS versi 23. Metode pemilihan sampel menggunakan *purposive sampling*, dimana sampel didasarkan pada kriteria yang ditentukan pada perusahaan yang terdaftar di PROPER dan BEI tahun 2016 – 2018. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 108 sampel dari 36 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Hasil penelitian menunjukkan bahwa *return on asset* dan kepemilikan saham oleh publik berpengaruh positif terhadap kinerja lingkungan, *current ratio* dan ukuran perusahaan tidak berpengaruh terhadap kinerja lingkungan.

Kata kunci: Kinerja Keuangan, profitabilitas, likuiditas, ukuran perusahaan, kepemilikan saham, kinerja lingkungan.

ABSTRACT

This research aimed to examine the effect of financial performance, firm size, and stock ownership on the environment performance. While, the financial performance was measured by Return On Asset and Current Ratio, firm size was measured by logarithm natural asset, stock ownership was measured by public stock ownership, environment performance was measured by PROPER (Program Performance Rating In Environmental Management).

The population was 36 manufacturing companies which were listed on PROPER and Indonesia Stock Exchange (IDX) 2016-2018. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 108 samples. Furthermore, the data analysis technique used ordinal logistic regression with SPSS 23.

The research result concluded Return On Asset an Public Stock Ownership had significant on the environment performance. On the other hand, Firm Size had insignificant effect on the environment performance.

Keyword: Financial Performance, Profitability, Liquidity, Firm Size, Stock Ownership, Environmental Performance.