

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, likuiditas dan *leverage* terhadap kinerja lingkungan. Populasi yang digunakan dalam penelitian ini adalah perusahaan makanan dan minuman PROPER yang terdaftar di Bursa Efek Indonesia dari tahun 2015-2019.

Teknik pengambilan sampel menggunakan *purposive sampling*. *Purposive sampling* merupakan metode pengambilan sampel yang ditentukan oleh peneliti menurut standar tertentu. Berdasarkan standar sampel yang telah ditetapkan, diperoleh sampel sebanyak 7 perusahaan. Penelitian ini berlangsung selama 5 tahun, sehingga jumlah sampel penelitian ini sebanyak 35 penelitian. Penelitian ini menggunakan data berupa laporan keuangan tahunan perusahaan yang diperoleh dari Bursa Efek Indonesia. Teknik analisis data yang digunakan adalah teknik analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa ukuran perusahaan tidak berpengaruh signifikan terhadap kinerja lingkungan makanan dan minuman proper di BEI tahun 2015-2019. Profitabilitas tidak berpengaruh signifikan terhadap kinerja lingkungan makanan dan minuman proper di BEI tahun 2015-2019. Likuiditas tidak berpengaruh signifikan terhadap kinerja lingkungan makanan dan minuman proper di BEI tahun 2015-2019. *Leverage* tidak berpengaruh signifikan terhadap kinerja lingkungan makanan dan minuman proper di BEI tahun 2015-2019.

Kata Kunci : ukuran perusahaan, profitabilitas, likuiditas, dan leverage

ABSTRACT

This research aimed to examine the effect of firm size, profitability, liquidity and leverage on environment performance. While, the population was Food and Beverages companies PROPER which were listed on Indonesia Stock Exchange (IDX) during 2015-2019.

The data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 7 companies as the sample, during 5 years. In total, there were 35 data samples. Moreover, the data were in the form of companies annual financial statements and taken from Indonesia Stock Exchange. Furthermore, the data analysis technique used multiple linear regression.

The research result concluded that firm size had insignificant effect on environment performance of Food and Beverages companies PROPER, which were listed on IDX during 2015-2019. Likewise, profitability had insignificant effect on environment performance of Food and Beverages companies PROPER, which were listed on IDX during 2015-2019. Similarly, liquidity had insignificant effect on environment performance of Food and Beverages companies PROPER, which were listed on IDX during 2015-2019. correspondingly, leverage had insignificant effect on environment performance of Food and Beverages companies PROPER, which were listed on IDX during 2015-2019.

Keywords: firm size, profitability, liquidity, leverage