

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja *environmental, social, governance*, dan kekuatan *chief executive officer* terhadap kinerja keuangan perusahaan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI). Penelitian ini menggunakan variabel independen kinerja *environmental, social, governance* dan kekuatan CEO diukur dengan menggunakan ENS, SOS, GS, CEOT. Sedangkan variabel dependen kinerja keuangan diukur dengan ROA.

Jenis penelitian yang digunakan adalah jenis penelitian kuantitatif. Sampel yang digunakan dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Total sampel setelah dilakukan purposive sampling adalah 10 perusahaan. Jenis data yang digunakan yaitu data sekunder dengan memakai laporan keuangan dan *sustainability report* selama tahun 2018-2021, sehingga diperoleh 40 data yang diolah. Karena data yang digunakan belum berdistribusi normal, maka dilakukan outlier data dengan mengeluarkan 2 data sehingga tersisa 38 data yang digunakan sebagai sampel. Penelitian ini menggunakan metode analisis linear berganda dengan bantuan program SPSS versi 26, analisis data menggunakan asumsi klasik meliputi uji normalitas, uji multikolenearitas, uji autokorelasi dan uji heterokedastisitas.

Hasil penelitian menunjukkan bahwa kinerja *environmental, social, dan governance* berpengaruh positif terhadap kinerja keuangan. Sedangkan kekuatan *chief executive officer* (CEO) berpengaruh negatif terhadap kinerja keuangan perusahaan.

Kata kunci: kinerja *environmental, social, governance*, kekuatan CEO, kinerja keuangan perusahaan


ABSTRACT

This research aimed to find out the effect of environment performance, social, governance, and chief executive officer power on the financial performance at the mining companies listed on the Indonesia Stock Exchange (IDX). The independent variables were environmental performance, social, governance, and CEO power which were measured by ENS, SOS, GS, CEOT. While the dependent variable was financial performance which was measured by ROA.

The research was quantitative. Moreover, the population was mining companies listed on the Indonesia Stock Exchange. The data collection technique used purposive sampling. In line with that, there were 10 companies as the sample. Furthermore, the data were secondary in the form of financial statement and sustainability report during the 2018-2021. In total, there were 40 observation data. As there were 2 outlier data, the remaining would be 38 data samples. Additionally, the data analysis technique used multiple linear with SPSS 26 version, classical assumption test including normality test, multicollinearity test, autocorrelation test and heteroscedasticity test.

The result indicated that environment performance, social, and governance had a positive effect on the financial performance of the mining companies. On the other hand, chief executive officer (CEO) power had a negative effect on the financial performance of the mining companies.

Keywords: *Environment Performance, Social, Governance, CEO Power, Companies' Financial Performance*

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