

**PENGARUH KINERJA LINGKUNGAN, ISO 14001 DAN
PENGUNGKAPAN MEDIA TERHADAP KINERJA KEUANGAN
DENGAN *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE*
SEBAGAI VARIABEL INTERVENING**

(Studi Empiris Pada Perusahaan Pertambangan di Indonesia)

Indah Prastiwi

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja lingkungan, ISO 14001, dan pengungkapan media terhadap kinerja keuangan dengan *corporate social responsibility disclosure* sebagai variabel intervening. Populasi penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014 - 2018 sebanyak 199 laporan tahunan. Teknik pengambilan sampel penelitian ini menggunakan metode sensus. Teknik analisis data menggunakan analisis jalur dengan bantuan *software SmartPLS 3.0*. Hasil penelitian menunjukkan bahwa kinerja lingkungan dan ISO 14001 berpengaruh terhadap *corporate social responsibility disclosure*, sedangkan pengungkapan media tidak berpengaruh terhadap *corporate social responsibility disclosure*. Kinerja lingkungan berpengaruh terhadap kinerja keuangan perusahaan. ISO 14001 dan pengungkapan media tidak berpengaruh terhadap kinerja keuangan. *Corporate social responsibility disclosure* tidak berpengaruh terhadap kinerja keuangan. *Corporate social responsibility disclosure* bukan merupakan variabel intervening.

Kata kunci: Kinerja Lingkungan, ISO 14001, Pengungkapan Media, *Corporate Social Responsibility Disclosure*, Kinerja Keuangan.

**THE IMPACT OF ENVIRONMENTAL PERFORMANCE , ISO 14001,
AND MEDIA EXPOSURE ON FINANCIAL PERFORMANCE AND
CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AS
INTERVENING VARIABLE**

(Empirical Study at Mining Firms In Indonesia)

Indah Prastiwi

ABSTRACT

The purpose of this study is to examine the effect of environmental performance, ISO 14001, media exposure on financial performance with corporate social responsibility disclosure as an intervening variable. The population of this research is mining companies listed on the Indonesia Stock Exchange in 2014-2018 as many as 199 annual reports. The sampling technique of this research using census method. Data analysis techniques using path analysis with the help of SmartPLS 3.0 software. The results showed that environmental performance and ISO 14001 affect corporate social responsibility disclosure, while media exposure has no effect on corporate social responsibility disclosure. Environmental performance affects the company's financial performance. ISO 14001 and media exposure have no effect on financial performance. Corporate social responsibility disclosure has no effect on financial performance. Corporate social responsibility disclosure is not an intervening variable.

Keywords: Environmental Performance, ISO 14001, Media Exposure, CSR Disclosure, Financial Performance.