

## ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh antara carbon emission disclosure, environmental performance, dan social performance terhadap financial performance pada perusahaan peserta PROPER yang terdaftar di Bursa Efek Indonesia selama tahun 2014-2016. Metode yang digunakan untuk mengukur carbon emission disclosure berasal dari check list berdasar lembar permintaan yang diperoleh dari Carbon Disclosure Project (CDP). Environmental performance diukur menggunakan penilaian PROPER yang diperoleh dari laporan tahunan maupun sustainability report. Social performance diukur menggunakan skor kinerja pelaporan sosial melalui analisis yang diberikan oleh Global Reporting Initiative (GRI) G4 Guildines. Sedangkan financial performance diukur menggunakan Return on Asset (ROA). Sampel dalam penelitian ini menggunakan purposive sampling, dan diperoleh 69 perusahaan peserta PROPER yang terdaftar di Bursa Efek Indonesia selama tahun 2014-2016. Data yang dikumpulkan dianalisis menggunakan alat bantu software SPSS versi 20 dengan metode analisis jalur regresi linier berganda. Hasil penelitian ini menunjukkan bahwa carbon emission disclosure dan environmental performance berpengaruh positif signifikan terhadap financial performance, sementara social performance tidak berpengaruh signifikan terhadap financial performance.

*Kata Kunci: Carbon Emission Disclosure, Environmental Performance, Social Performance, dan Financial Performance.*

## ABSTRACT

*This study aims to examine the impacts of carbon emission disclosure, environmental performance, and social performance on financial performance of PROPER participating companies listed in Indonesia Stocks Exchange during the year of 2014-2016. Methods to measure the carbon emission disclosure are obtained from checklists based on the requisition sheet of the Carbon Disclosure Project (CDP). The environmental performance is measured using PROPER assessment results retrieved from the annual reports, as well as the sustainability reports. The social performance is assessed using social reporting performance scores through the analysis which is given by the Global Reporting Initiative (GRI) G4 Guidelines. Meanwhile, financial performance is measured using Return on Asset (ROA). The samples in this study are applied using purposive sampling, and there are 69 PROPER participating companies listed in Indonesia Stocks Exchange during the year of 2014-2016 have been obtained. The data collected were analyzed using SPSS version 20 software tool with multiple linier regression method. The results of this study show that the carbon emission disclosure and environmental performance have significant positive impacts on the financial performance, meanwhile the social performance does not significantly influence the financial performance.*

*Keywords: Carbon Emission Disclosure, Environmental Performance, Social Performance, Financial Performance.*