

**PENGARUH KINERJA LINGKUNGAN, *LEVERAGE*, DAN  
PROFITABILITAS TERHADAP *ENVIRONMENTAL  
DISCLOSURE* PADA SEKTOR *CONSUMER  
GOODS* DAN SEKTOR PERTAMBANGAN**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja lingkungan, *leverage*, dan profitabilitas terhadap *environmental disclosure*. Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan adalah perusahaan sub sektor makanan dan minuman serta sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2021. Teknik pengambilan sampel pada penelitian ini yaitu metode *purposive sampling*, sehingga diperoleh sebanyak 65 data pengamatan. Sumber data yang digunakan adalah data sekunder. Data diperoleh melalui laporan tahunan perusahaan sampel. Data dianalisis menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa; (1) kinerja lingkungan berpengaruh positif signifikan terhadap *environmental disclosure*, (2) *leverage* berpengaruh negatif signifikan terhadap *environmental disclosure*, dan (3) profitabilitas berpengaruh negatif signifikan terhadap *environmental disclosure*.

**Kata Kunci:** *environmental disclosure*, kinerja lingkungan, *leverage*, profitabilitas

**ENVIRONMENTAL PERFORMANCE EFFECTS, LEVERAGE, AND  
PROFITABILITY TO THE ENVIRONMENTAL  
DISCLOSURE ON THE CONSUMER SECTOR  
GOODS AND THE MINING SECTOR**

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**ABSTRACT**

*This study aims to determine the effect of environmental performance, leverage, and profitability on environmental disclosure. This type of research is quantitative research. The population used is the food and beverage sub-sector companies and the mining sector listed on the Indonesia Stock Exchange (IDX) for 2017-2021. The sampling technique in this study was purposive sampling method, in order to obtain 65 observational data. Source of data used is secondary data. The data is obtained through the sample company's annual report. Data were analyzed using multiple linear regression analysis. The research results show that; (1) environmental performance has a significant positive effect on environmental disclosure, (2) leverage has a significant negative effect on environmental disclosure, and (3) profitability has a significant negative effect on environmental disclosure.*

**Keywords:** *environmental disclosure, environmental performance, leverage, profitability*