

PENGARUH KINERJA SOSIAL, *COMPANY SIZE* DAN KINERJA LINGKUNGAN TERHADAP KINERJA KEUANGAN PADA INDEKS IDX30

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ABSTRAK

Penelitian ini memiliki tujuan guna mengetahui pengaruh kinerja sosial, *company size*, serta kinerja lingkungan pada kinerja keuangan di indeks IDX30 di BEI periode tahun 2017 hingga 2019. Metode penelitian yaitu penelitian kuantitatif dengan teknik pengambilan sampelnya yakni metode *purposive samling* dengan jumlah sampel 17 perusahaan. Jenis data pada penelitian ini yakni data sekunder dari laporan tahunan serta laporan keberlanjutan. Teknik analisis datanya yakni analisis deskriptif, uji asumsi klasik, serta analisis regresi linier berganda melalui SPSS versi 24 for windows.

Hasil dari penelitian ini yaitu: (1) kinerja sosial memberi pengaruh positif signifikan pada kinerja keuangan, (2) *company size* memberi pengaruh positif signifikan pada kinerja keuangan, serta (3) kinerja lingkungan memberi pengaruh positif signifikan pada kinerja keuangan.

Kata kunci: Kinerja Sosial, *Company Size*, Kinerja Lingkungan, Kinerja keuangan.



THE EFFECT OF SOCIAL PERFORMANCE, COMPANY SIZE AND ENVIRONMENTAL PERFORMANCE TOWARDS FINANCIAL PERFORMANCE ON INDEX IDX30

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ABSTRACT

This study intended to determining the effect of social performance, company size, also environmental performance toward the financial performance on index IDX30 in Indonesia Stock Exchange (IDX) period 2017-2019. The research method was a quantitative research and purposive sampling as the sampling technique with 17 companies as a sample. The type of the data was secondary data obtained from annual reports and sustainability report. The data analysis techniques used are descriptive analysis, classic assumption test, and multiple linear regression analysis aided by SPSS 24 for windows.

The result showed that (1) social performance has a positive and significant effect on financial performance, (2) company size has a positive and significant effect on financial performance, and (3) environmental performance has a positive and significant effect on financial performance.

Keywords: social performance, company size, environmental performance, financial performance.

