

ABSTRAK

Tujuan penelitian untuk menguji pengaruh antara kinerja lingkungan terhadap CSR pada perusahaan non bank dan keuangan yang terdaftar di Bursa Efek Indonesia. Selain itu, juga untuk menguji pengaruh kinerja lingkungan dan CSR terhadap kinerja finansial pada perusahaan non bank dan keuangan yang terdaftar di Bursa Efek Indonesia.

Sampel yang dijadikan obyek pengamatan berjumlah 34 perusahaan manufaktur di Bursa Efek Indonesia pada periode tahun 2009-2011. Penentuan sampel penelitian menggunakan metode *purposive sampling* dimana pengambilan sampel berdasarkan kriteria-kriteria. Metode analisis data menggunakan regresi linier berganda.

Hasil pengolahan dapat disimpulkan bahwa Kinerja Lingkungan berpengaruh signifikan terhadap CSR *Disclosure*. Hasil lainnya menunjukkan Kinerja Lingkungan tidak berpengaruh signifikan terhadap kinerja finansial perusahaan serta CSR *Disclosure* tidak berpengaruh signifikan terhadap kinerja finansial perusahaan.

Kata Kunci : kinerja lingkungan, *corporate social responsibility*, dan kinerja finansial

ABSTRACT

For research purposes to examine the influence of environmental performance against CSR on non-banks and financial companies listed on the Indonesia Stock Exchange. In addition, also to examine the effect of environmental and CSR performance to the performance of non-bank financial company and financial listed in the Indonesia Stock Exchange.

Samples are made the object of observation amounted to 34 companies manufacturing in Indonesia Stock Exchange in the period 2009-2011. Determination of the sample using purposive sampling where the sampling is based on criteria. Methods of data analysis using multiple linear regression.

Processing results can be concluded that the Environmental Performance significant effect on CSR Disclosure. Other results showed Environmental Performance does not significantly influence the company's financial performance and CSR Disclosure no significant effect on the financial performance of the company.

Keywords: environmental performance, corporate social responsibility and financial performance