

## ABSTRAK

**PENGARUH *ENVIRONMENTAL PERFORMANCE*, *ENVIRONMENTAL COST*, ISO 14001, DUKUNGAN SDGs TERHADAP *FINANCIAL PERFORMANCE***  
(Studi pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2016 – 2020)

Oleh

**JAMINGATUN HASANAH**

Penelitian ini bertujuan untuk menguji pengaruh *environmental performance*, *environmental cost*, ISO 14001, dukungan SDGs terhadap *financial performance* perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI). Terdapat empat variabel independen pada penelitian ini yaitu *environmental performance*, *environmental cost*, ISO 14001, dukungan SDGs dan satu variabel dependen yaitu *financial performance*. Sampel dalam penelitian ini menggunakan metode *pusposive sampling*. Total sampel adalah 14 perusahaan. Teknik analisis data menggunakan regresi linier berganda dengan pendekatan data panel yang menggunakan alat *Eviews 12*. Hasil dari uji t dalam penelitian ini adalah secara parsial *environmental performance* berpengaruh signifikan terhadap *financial performance*. Sedangkan *environmental cost*, ISO 14001, dukungan SDGs berpengaruh tidak signifikan terhadap *financial performance*. Hasil dari uji F diketahui secara simultan variabel *environmental performance* (X1), *environmental cost* (X2), ISO 14001 (X3), dukungan SDGs (X4) berpengaruh signifikan terhadap *financial performance*.

Kata Kunci: *Environmental Performance*, *Environmental Cost*, ISO 14001, Dukungan SDGs, *Financial Performance*

## **ABSTRACT**

***THE EFFECT OF ENVIRONMENTAL PERFORMANCE,  
ENVIRONMENTAL COST, IMPLEMENTATION OF ENVIRONMENTAL  
MANAGEMENT SYSTEM (ISO 14001) , SDGs SUPPORT ON FINANCIAL  
PERFORMANCE  
(Study of Mining Company in Indonesia Stock Exchange  
on 2016-2020)***

**By**

**JAMINGATUN HASANAH**

*This research aims to examine the effect of environmental performance, environmental cost, implementation of environmental management system (ISO 14001), SDGs support to the financial performance based on the value of Earning Per Share in mining companies listed in Indonesia Stock Exchange (BEI) participants from 2016 to 2020. There are four independent variables in this study, environmental performance, environmental cost, implementation of environmental management system (ISO 14001), SDGs support, and the dependent variable is the financial performance. The sample in this research using purposive sampling. Total sample this research are 14 companies. The existing data analyzed using multiple linear regression with panel data approach that using the tool Eviews 12. The results of T-test environmental performance partially has significant effect on the financial performance. Environmental cost, implementation of environmental management system (ISO 14001), and SDGs support partially has no significant effect on the financial performance. The results of F-test indicated that simultaneously Environmental Performance (X1), Environmental Cost (X2), Implementation Of Environmental Management System 14001 (X3), SDGs Support (X4) has significant effect on the Financial Performance.*

**Keywords:** *Environmental Performance, Environmental Cost, Implementation Of Environmental Management System (ISO 14001), SDGs Support, Financial Performance.*