

ABSTRAK

PENGARUH CORPORATE SOCIAL RESPONSIBILITY, KINERJA LINGKUNGAN, LEVERAGE, DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN (STUDI KASUS PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019-2023)

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Penelitian ini bertujuan untuk mengetahui pengaruh CSR, kinerja lingkungan, *leverage*, dan ukuran perusahaan terhadap kinerja keuangan perusahaan pertambangan pada Bursa Efek Indonesia (BEI) periode 2019-2023. Jenis penelitian yang digunakan adalah asosiatif dengan pendekatan kuantitatif. Teknik pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh 8 sampel perusahaan. Teknik analisis data menggunakan regresi data panel dengan *E-views 13*. Hasil penelitian menunjukkan bahwa secara parsial, CSR dan kinerja lingkungan berpengaruh positif namun tidak signifikan terhadap kinerja keuangan, *leverage* berpengaruh negatif dan signifikan terhadap kinerja keuangan, ukuran perusahaan berpengaruh positif dan signifikan terhadap kinerja keuangan. Kemudian, CSR, kinerja lingkungan, *leverage*, dan ukuran perusahaan secara simultan berpengaruh signifikan terhadap kinerja keuangan.

Kata kunci: *Corporate Social Responsibility*, Kinerja Lingkungan, *Leverage*, Ukuran Perusahaan, Kinerja Keuangan

ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, ENVIRONMENTAL PERFORMANCE, LEVERAGE, AND COMPANY SIZE ON FINANCIAL PERFORMANCE (CASE STUDY OF MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2019-2023)

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This research aims to determine the effect of CSR, environmental performance, leverage, and company size on the financial performance of mining companies on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. The type of research used is associative with a quantitative approach. The sampling technique used the purposive sampling method and obtained 8 company samples. The data analysis technique used panel data regression with E-views 13. The results of the study indicate that partially, CSR and environmental performance have a positive but insignificant effect on financial performance, leverage has a negative and significant effect on financial performance, company size has a positive and significant effect on financial performance. Then, CSR, environmental performance, leverage, and company size simultaneously have a significant effect on financial performance.

Keywords: Corporate Social Responsibility, Environmental Performance, Leverage, Company Size, Financial Performance