

PENGARUH KINERJA LINGKUNGAN, LEVERAGE DAN PROFITABILITAS
TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY PADA
PERUSAHAAN SEKTOR PERTAMBANGAN, KIMIA DAN PERTANIAN YANG
TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2014 – 2016

Oleh : Hadi Swantara

The aim of this research was to examine the effect of environmental performance Leverage and Profitability toward corporate social responsibility (CSR) disclosure of mines, chemical and farm company. The environmental performance was measured by the company performance in PROPER (Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup). This research attempts to used tree corporate characteristic, they are company Environmental Performance, Leverage and Profitability. Dependent variable used in this research was CSR disclosure.

The population of this research is all the Mine, Chemical and Farm company listed in Indonesia Stock Exchange during 2014-2016. The total sample of this research was 96 companies. The collection of research data used purposive sampling method The data analysis method used is analysis regression and descriptive statistics. The result showed that environmental performance, Leverage And profitability significantly influence to CSR disclosure.

Keywords : environmental performance, Leverage And Profitability, CSR disclosure