

ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) pengaruh *company size* terhadap *financial performance* (2) pengaruh *environmental cost* terhadap *financial performance* (3) pengaruh *environmental performance* terhadap *financial performance*. *Financial performance* dalam penelitian ini menggunakan proksi ROA (*Return on Assets*).

Penelitian ini termasuk dalam penelitian kausal komparatif. Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2017-2020. Dengan menggunakan metode *purposive sampling*, terdapat 38 perusahaan yang memenuhi kriteria. Teknik yang digunakan adalah analisis regresi data panel.

Hasil penelitian ini menunjukkan bahwa (1) *company size* tidak berpengaruh terhadap *financial performance* (2) *environmental cost* tidak berpengaruh terhadap *financial performance* (3) *environmental performance* tidak berpengaruh terhadap *financial performance*.

Kata Kunci : *Company Size, Environmental Cost, Environmental Performance, Financial Performance.*



ABSTRACT

This study aims to analyzing (1) the effect of company size on financial performance (2) the effect of environmental cost on financial performance (3) the effect of environmental performance on financial performance. Financial performance in this study uses the ROA (Return on Assets) proxy.

This study was a comparative causal research. The population used in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2017-2020. By using purposive sampling method, there are 38 companies that meet the criteria. The technique used is panel data regression analysis.

The results of this study indicate that (1) company size has no effect on financial performance (2) environmental cost has no effect on financial performance (3) environmental performance has no effect on financial performance.

Keywords : *Company Size, Environmental Cost, Environmental Performance, Financial Performance.*

