

## ABSTRAK

**KARLINA TRIDOSIA SILALAH**. Pengaruh Pengungkapan *Corporate Social Responsibility* ( *CSR* ) dan Kinerja Lingkungan terhadap Kinerja Keuangan dengan *Index Corporate Governance* sebagai Pemoderasi pada Perusahaan Publik 2018 – 2022. Tesis. Medan: Program Pascasarjana Universitas Negeri Medan, November 2023.

Penelitian ini bertujuan untuk menguji pengaruh Pengungkapan Tanggung Jawab Sosial Perusahaan (*Corporate Social Responsibility*) dengan mengacu pada standar pelaporan keberlanjutan indeks GRI (Global Reporting Initiative) 4.0 dan Kinerja lingkungan perusahaan dinilai berdasarkan kriteria penilaian yang dikeluarkan oleh Kementerian Kehutanan dan Lingkungan Hidup (PROPER) dengan *Index Corporate Governance* (ICG) atau *Corporate Governance Index* yang diperoleh dari IICD (Indonesian Institute for Corporate Directorship) sebagai pemoderasi terhadap kinerja keuangan yang diwakili oleh profitabilitas menggunakan indikator *Return On Equity* (ROE). Penelitian ini dilakukan dengan metode kuantitatif dengan menggunakan data sekunder. Populasi pada penelitian ini yaitu 67 Perusahaan yang terdaftar dalam indeks saham LQ45 Periode 2018 – 2022. Sampel penelitian ditentukan menggunakan metode purposive sampling, sehingga jumlah sampel yang memenuhi kriteria adalah 11 Perusahaan dengan 55 data perusahaan. Pengujian hipotesis penelitian menggunakan analisis regresi berganda. Penelitian ini mengolah data menggunakan bantuan Microsoft Excel serta melakukan pengujian menggunakan program IBM SPSS 25. Hasil penelitian menunjukkan *Corporate Social Responsibility* (*CSR*) dan kinerja lingkungan berpengaruh positif dan signifikan terhadap kinerja keuangan, *Index Corporate Governance* (ICG) sebagai pemoderasi tidak memperkuat pengaruh *Corporate Social Responsibility* terhadap kinerja keuangan tetapi secara signifikan memperkuat pengaruh kinerja lingkungan terhadap kinerja keuangan.

**Kata Kunci:** *Corporate Social Responsibility, Kinerja Lingkungan, Index Corporate Governance, Kinerja Keuangan.*

## ABSTRACT

**KARLINA TRIDOSIA SILALAH**. The Influence of Disclosure Corporate Social Responsibility (CSR) and Environmental Performance on Financial Performance with the Corporate Governance Index as a Moderator in Public Companies 2018 – 2022. Thesis. Medan: Graduate Program Universitas Negeri Medan, November 2023.

This research aims to examine the influence of Disclosure Corporate Social Responsibility by referring to standard continuity report of GRI (Global Reporting Initiative) 4.0 index and the company environment performance asses by assessment criteria that released by the Ministry of Forestry and Environment (PROPER) with The Corporate Governance Index (ICG) or Corporate Governance Index which is obtained from IICD (Indonesian Institute for Corporate Directorship) as a moderator of financial performance that represented by profitability using the Return On Equity (ROE) indicator. This research was conducted by using quantitative methods with secondary data. The population of this research was 67 companies that listed in the LQ45 stock index from 2018 until 2022 (atau bisa juga langsungkan 2018-2022) period. The research sample was determined using a sampling purposive method, so the number of samples that met the criteria was 11 companies with 55 company data. Examining the research hypothesis uses multiple regression analysis. This research processes data using Microsoft Excel and doing tests using the IBM SPSS 25 program. The results of the research show that Corporate Social Responsibility (CSR) and environmental performance have a positive and significant influence toward ~~on~~ financial performance, the Corporate Governance Index (ICG) as a moderator does not strengthen the influence of Corporate Social Responsibility for financial performance but significantly strengthens the influence of environmental performance toward financial performance.

**Keywords:** *Corporate Social Responsibility, Environmental Performance, Corporate Governance Index, Financial Performance.*