

## ABSTRAK

**Welianus Jega, 7123220060. Pengaruh *Environmental Performance*, *Environmental Disclosure*, *Firm Size*, dan *Return On Equity* terhadap *Economic Performance*. Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2016.**

Penelitian ini bertujuan untuk menguji pengaruh *environmental performance*, *environmental disclosure*, *firm size*, dan *return on equity* terhadap *economic performance* pada perusahaan yang terdaftar di Bursa Efek Indonesia selain bank dan lembaga keuangan (perusahaan non keuangan).

Dilaksanakan dengan cara mendownload laporan tahunan perusahaan melalui situs *www.idx.co.id* ataupun situs perusahaan terkait, menggunakan teknik pengambilan sampel metode *purposive sampling* dengan kriteria yaitu perusahaan yang terdaftar di Bursa Efek Indonesia selain bank dan lembaga keuangan, menerbitkan laporan keuangan selama tahun 2011-2014 serta telah mengikuti Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER) pada tahun 2011-2013 dimana diperoleh sampel sebanyak 35 perusahaan. Jenis data yang digunakan adalah data sekunder, metode pengumpulan data dokumentasi, menggunakan alat analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa variabel *environmental performance* tidak memiliki pengaruh positif terhadap variabel *economic performance*, temuan ini konsisten terhadap temuan Sarumpaet (2005), Almilia dan Wijayanto (2007), Rakhiemah dan Agustia (2009) serta Yendrawati dan Tarusnawati (2013). Variabel *environmental disclosure* juga tidak memiliki pengaruh positif terhadap variabel *economic performance* temuan ini menunjukkan konsistensi dengan temuan Lindrianasari (2007), Nuraini F (2010), dan Wibisono (2011). Begitu pula variabel *firm size* dan *return on equity* tidak memiliki pengaruh positif yang signifikan terhadap variabel *economic performance*. Temuan ini juga menunjukkan konsistensi dengan temuan Fachrudin (2011) dan temuan Herdiana (2003) serta Ganto, dkk (2008).

**Kata Kunci:** *economic performance*, *environmental performance*, *environmental disclosure*, *firm size*, *return on equity*.

## ABSTRACT

**Welianus Zega, 7123220060. Effect of Environmental Performance, Environmental Disclosure, Firm Size, and Return On Equity to Economic Performance. Accounting Department, Faculty of Economics, University of Medan, 2016.**

*This study aimed to examine the effect of environmental performance, environmental disclosure, firm size, and return on equity to the economic performance of the companies listed in the Indonesia Stock Exchange other than banks and financial institutions (non-financial companies).*

*Implemented by downloading the annual report of the company from [www.idx.co.id](http://www.idx.co.id) or sites related companies, using a sampling technique purposive sampling with criteria which are companies listed on the Indonesia Stock Exchange other than banks and financial institutions, issuing financial statements for the year 2011 -2014 and has followed the Program performance rating in Environmental Management (PROPER) in the year 2011-2013 which obtained a sample of 35 companies. The data used is secondary data, documentation of data collection methods, using a multiple linear regression analysis.*

*The results of this study indicate that the environmental performance variables do not have a positive influence on economic performance variables. The results of this study is consistent with the findings of Sarumpaet (2005), Almilialia and Wijayanto (2007), Rakhiemah and Agustia (2009), and Yendrawati and Tarusnawati (2013). Disclosure of environmental variables do not have a positive influence on economic performance variables findings show consistency with the findings Lindrianasari (2007), Nuraini F (2010), and Wibisono (2011). Similarly, the variable firm size and return on equity does not have a significant positive effect on the variable economic performance. These findings also show consistency with the findings Fachrudin (2011) and the findings Herdiana (2003) and Ganto, et al (2008).*

**Keywords:** *economic performance, environmental performance, environmental disclosure, firm size, return on equity.*