ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja sosial dan kinerja lingkungan terhadap kinerja keuangan perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2024. Isu keberlanjutan menjadi semakin penting bagi perusahaan, terutama di sektor pertambangan yang memiliki dampak sosial dan lingkungan yang signifikan. Kinerja sosial diukur berdasarkan pengungkapan aspek sosial dalam laporan keberlanjutan menggunakan indikator Global Reporting Initiative (GRI), sementara kinerja lingkungan diukur menggunakan skor PROPER dari Kementerian Lingkungan Hidup dan Kehutanan. Kinerja keuangan diukur dengan indikator Return on Assets (ROA). Metode yang digunakan adalah pendekatan kuantitatif dengan data sekunder dari laporan tahunan dan laporan keberlanjutan perusahaan pertambangan yang memenuhi kriteria sampel. Teknik analisis data yang digunakan adalah regresi linier berganda. Hasil penelitian menunjukkan bahwa kinerja sosial berpengaruh signifikan terhadap kinerja keuangan, sedangkan kinerja lingkungan tidak berpengaruh signifikan. Namun, secara simultan, kinerja sosial dan kinerja lingkungan berpengaruh signifikan terhadap kinerja keuangan. Temuan ini mengindikasikan bahwa integrasi strategi sosial dan lingkungan yang baik dalam operasional perusahaan pertambangan dapat memberikan kontribusi positif terhadap pencapaian tujuan finansial, sekaligus meningkatkan legitimasi dan reputasi perusahaan di mata publik dan investor.

Kata Kunci: Kinerja Sosial, Kinerja Lingkungan, Kinerja Keuangan, Perusahaan Pertambangan, ROA, CSR, PROPER

ABSTRACT

This study aims to examine the effect of social performance and environmental performance on the financial performance of mining companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2024 period. Sustainability issues have become increasingly important for corporations, particularly in the mining sector, which carries significant environmental and social impacts. Social performance is measured based on the disclosure of social aspects in sustainability reports using the Global Reporting Initiative (GRI) indicators, while environmental performance is assessed using the PROPER score issued by the Indonesian Ministry of Environment and Forestry. Financial performance is measured using Return on Assets (ROA).

The study employs a quantitative approach with secondary data from the annual and sustainability reports of mining companies that meet the sample criteria. Data were analyzed using multiple linear regression analysis. The results show that social performance has a significant effect on financial performance, while environmental performance does not have a significant effect. However, simultaneously, social and environmental performance significantly affect financial performance. These findings suggest that integrating sound social and environmental strategies into the operations of mining companies can contribute positively to achieving financial objectives, while also enhancing corporate legitimacy and reputation in the eyes of the public and investors.

Keywords: Social Performance, Environmental Performance, Financial Performance, Mining Companies, ROA, CSR, PROPER