ABSTRAK

PENGARUH *ENVIRONMENTAL DISCLOSURE* DAN *CORPORATE GOVERNANCE* TERHADAP KINERJA KEUANGAN PERUSAHAAN

(Survei Pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2019-2024)

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Penelitian ini bertujuan untuk mengetahui besarnya pengaruh *environmental disclosure* dan *corporate governance* terhadap kinerja keuangan perusahaan pada perusahaan Manufaktur sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia periode 2019-2024. Metode penelitian yang digunakan adalah pendekatan kuantitatif, sedangkan teknik penarikan sampel menggunakan metode *purposive sampling*. Teknik pengumpulan data yang digunakan merupakan data sukender berupa laporan tahunan dan laporan keberlanjutan yang diperoleh melalui situs resmi BEI dan masing-masing perusahaan. Alat analisis menggunakan analisis regresi data panel. Hasil penelitian menunjukkan bahwa: (1) *Environmental Disclosure* secara parsial tidak berpengaruh terhadap kinerja keuangan perusahaan, (2) *Corporate Governance* yang di proyeksikan dengan Dewan Komisaris Independen secara parsial berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan, (3) *Corporate Governance* yang di proyeksikan dengan Komite Audit secara parsial tidak berpengaruh terhadap kinerja keuangan perusahaan.

Kata Kunci: Kinerja Keuangan, *Environmental Disclosure, Corporate Governance.*

ABSTRACT

THE EFFECT OF ENVIRONMENTAL DISCLOSURE AND CORPORATE GOVERNANCE ON CORPORATE FINANCIAL PERFORMANCE

(Survey of Manufacturing Companies in the Basic Industries and Chemicals Sectors Listed on the Indonesia Stock Exchange 2019–2024)

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This study aims to determine the extent of the influence of environmental disclosure and corporate governance on the financial performance of companies in the Basic Industries and Chemicals manufacturing sector listed on the Indonesia Stock Exchange for the period 2019–2024. The research method used is a quantitative approach, while the sampling technique employs purposive sampling. The data collection technique used secondary data in the form of annual reports and sustainability reports obtained through the official IDX website and the respective companies. The analysis tool used panel data regression analysis. The results of the study indicate that: (1) Environmental Disclosure has no partial effect on corporate financial performance, (2) Corporate Governance, as measured by the presence of an Independent Board of Commissioners, has a partial, positive, and significant effect on corporate financial performance, (3) Corporate Governance, as measured by the presence of an Audit Committee, has no partial effect on corporate financial performance.

Keywords: Financial Performance, Environmental Disclosure, Corporate Governance.