

ABSTRAK

**PENGARUH *ENVIROMENTAL SOCIAL AND GOVERNANCE*
TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN SEKTOR
PERTAMBANGAN YANG TERDAFTA DI BURSA EFEK INDONESIA
(Studi Kasus Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek
Indonesia Periode Tahun 2017-2019)**

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Penelitian ini bertujuan untuk mengetahui pengaruh *Enviromental Social and Governance* terhadap kinerja keuangan yang diprosikan dengan *Return on Asset* dan *Sales Growth*. Penelitian ini berfokus pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2017-2019. Populasi pada penelitian ini adalah Perusahaan Pertambangan Yang terdaftar di Bursa Efek Indonesia periode tahun 2017-2019 sebanyak 49 perusahaan. Metode penelitian sampel menggunakan *Purposive Sampling*, sehingga sampel yang diperoleh sebanyak 20 perusahaan. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi berganda dengan menggunakan SPSS versi 20. Hasil penelitian ini menunjukkan bahwa *Enviromental* berpengaruh positif terhadap ROA dan *Sales Growth*, sedangkan *Social and Governance* tidak berpengaruh terhadap ROA dan *Sales Growth*.

Kata Kunci : *Enviromental Social and Governance, Return on Asset, Sales Growth*

ABSTRACT

**EFFECT OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE
ON FINANCIAL PERFORMANCE OF MINING COMPANIES
INDEXED IN INDONESIA STOCK EXCHANGE
(An Empirical Study on Mining Companies for the Period of
2017-2019)**

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The objective of this research was finding out the effect of the environmental, social, and governance on the financial performance through the return on assets (ROA) and the sales growth as a proxy for this research. The subject of this research was the mining companies indexed in Indonesia Stock Exchange for the period of 2017-2019. The population of this research was 49 mining companies indexed in Indonesia Stock Exchange for the period of 2017-2019. The sampling technique used in this research was through the purposive sampling. The number of sample of this research was 20 mining companies. The data analyzing technique used in this research was through the multiple regression analysis. The analytical tool used in this research was SPSS version 20. The result of this research was that the environmental positively affected the ROA and the sales growth; however, the Social and Governance did not positively affect the ROA and the sales growth.

Keywords: *Enviromental Social and Governance, Return on Asset, Sales Growth*