PERANAN *CORPORATE SOCIAL RESPONSIBILITY* SEBAGAI MEDIASI HUBUNGAN ANTARA KINERJA LINGKUNGAN DAN NILAI PERUSAHAAN
(Studi Empiris Perusahaan Industri Dasar dan Kimia Tahun 2014-2018)

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ABSTRAK

Nilai perusahaan adalah kondisi yang telah dicapai perusahaan sebagai gambaran dari kepercayaan masyarakat terhadap perusahaan setelah melalui suatu proses kegiatan selama beberapa tahun. Penelitian ini bertujuan untuk menguji secara komprehensif hubungan langsung dan tidak langsung antara kinerja lingkungan dan nilai perusahaan dengan *corporate social responsibility* sebagai variabel mediasi. Populasi dalam penelitian ini adalah perusahaan sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2018 yang berjumlah 78 perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling* dan mempunyai 29 perusahaan sebagai sampel penelitian. Metode analisis data dalam penelitian ini menggunakan *Structural Equation Model* (SEM) dengan *software* PLS versi 3.0. Hasil penelitian ini menunjukkan kinerja lingkungan berpengaruh terhadap nilai perusahaan, kinerja lingkungan berpengaruh terhadap *corporate social responsibility*, *corporate social responsibility* berpengaruh terhadap nilai perusahaan, dan *corporate social responsibility* memediasi pengaruh kinerja lingkungan terhadap nilai perusahaan.

Kata Kunci: nilai perusahaan, kinerja lingkungan, corporate social responsibility

THE ROLE OF CORPORATE SOCIAL RESPONSIBILITY AS MEDIATION RELATION BETWEEN ENVIRONMENTAL PERFORMANCE AND FIRM VALUE

(Empirical Study of Basic Industry and Chemical Companies in 2014-2018)

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ABSTRACT

Firm value is a condition that has been achived by the company as an image of public trust in the company after going through a process of activities for several years. This study aims to examite the direct and indirect relation between environmental performance and firm value with corporate social responsibility as mediating variable.

The population in this study are basic industry and chemicals companies listed on the Indonesia Exchage in 2014-2018 which numbered 78 companies. The sampling technique used puposive sampling and had 29 companies as sample in this study. The data analysis method in this study used Structural Equation Model (SEM) with PLS version 3.0 software. The results showed that environmental performance has significant effect on firm value, environmental performanve has significant effect on corporate social responsibility, corporate social responsibility has significant effect on firm value, and corporate social responsibility mediate the environmental performance on firm value.

Keywords: firm value, Environmental performance, corporate social responsibility