

**PENGARUH PENGUNGKAPAN AKUNTANSI LINGKUNGAN, KOMISARIS INDEPENDEN, LIKUIDITAS, LEVERAGE, DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan akuntansi lingkungan, komisaris independen, likuiditas, leverage, dan ukuran perusahaan terhadap kinerja keuangan yang diproyeksikan dengan Return On Asset pada perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Sampel dalam penelitian ini sebanyak 125 sampel yang diperoleh dari 5 tahun laporan keuangan 25 perusahaan yang telah dipilih berdasarkan kriteria tertentu. Data dalam penelitian ini adalah data sekunder. Teknik analisis data yang digunakan meliputi analisa deskriptif, uji asumsi klasik, uji regresi linear berganda, uji koefisien determinasi, dan uji hipotesis. Pengolahan data penelitian menggunakan program SPSS 25. Hasil penelitian ini menunjukkan bahwa pengungkapan akuntansi lingkungan berpengaruh negatif dan signifikan terhadap kinerja keuangan, komisaris independen berpengaruh positif dan signifikan terhadap kinerja keuangan, likuiditas berpengaruh negatif dan signifikan terhadap kinerja keuangan, leverage berpengaruh negatif dan signifikan terhadap kinerja keuangan, dan ukuran perusahaan berpengaruh negatif dan signifikan terhadap kinerja keuangan

**Kata Kunci: Pengungkapan akuntansi lingkungan, komisaris independen, likuiditas, leverage, ukuran perusahaan**

***THE EFFECT OF DISCLOSURE OF ENVIRONMENTAL ACCOUNTING,  
INDEPENDENT COMMISSIONERS, LIQUIDITY, LEVERAGE, AND FIRM  
SIZE ON FINANCIAL PERFORMANCE***

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***ABSTRACT***

*This study aims to determine the effect of environmental accounting disclosures, independent commissioners, liquidity, leverage, and firm size on financial performance projected by Return On Assets in LQ45 companies listed on the Indonesia Stock Exchange in 2016-2020. The sample in this study as many as 125 samples obtained from 5 years of financial statements of 25 companies that have been selected based on certain criteria. The data in this study are secondary data. The data analysis techniques used include descriptive analysis, classical assumption test, multiple linear regression test, coefficient of determination test, and hypothesis testing. Processing research data using the SPSS 25 program. The results of this study indicate that environmental accounting disclosures have a negative and significant effect on financial performance, independent commissioners have a positive and significant effect on financial performance, liquidity has a negative and significant effect on financial performance, leverage has a negative and significant effect on financial performance. finance, and company size have a negative and significant effect on financial performance*

***Keywords: Disclosure of environmental accounting, independent commissioners,  
liquidity, leverage, firm size***