

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja lingkungan, *good corporate governance*, dan *intellectual capital* terhadap kinerja keuangan dengan *corporate sosial responsibility* sebagai variabel intervening pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Teknik pemilihan sampel menggunakan purposive sampling dan didapatkan sebanyak 36 Perusahaan Pertambangan. Teknik analisis data menggunakan analisis linier berganda dan analisis jalur menggunakan SPSS 25.

Berdasarkan hasil uji hipotesis kinerja lingkungan berpengaruh positif dan signifikan terhadap *corporate sosial responsibility*. *Good corporate governance* tidak berpengaruh signifikan terhadap *corporate sosial responsibility*. *Intellectual capital* tidak berpengaruh signifikan terhadap *corporate sosial responsibility*. Kinerja lingkungan, *good corporate governance* dan *intellectual capital* secara bersama-sama berpengaruh signifikan terhadap *corporate sosial responsibility*. Kinerja lingkungan tidak berpengaruh signifikan terhadap kinerja keuangan. *Good corporate governance* tidak berpengaruh signifikan terhadap kinerja keuangan. *Intellectual capital* berpengaruh signifikan terhadap kinerja keuangan. *Corporate sosial responsibility* berpengaruh signifikan terhadap kinerja keuangan. Kinerja lingkungan, *good corporate governance*, *intellectual capital* dan *corporate sosial responsibility* secara bersama-sama berpengaruh signifikan terhadap kinerja keuangan. Kinerja lingkungan berpengaruh terhadap kinerja keuangan melalui *corporate sosial responsibility* sebagai variabel intervening. *Good corporate governance* berpengaruh terhadap kinerja keuangan melalui *corporate sosial responsibility* sebagai variabel intervening. *Intellectual capital* tidak berpengaruh terhadap kinerja keuangan melalui *corporate sosial responsibility* sebagai variabel intervening pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020.

Diharapkan penelitian ini dapat membantu pertambangan yang terdaftar di Bursa Efek Indonesia untuk meningkatkan kinerja keuangan dengan mempertimbangkan faktor-faktor yang berpengaruh signifikan terhadap kinerja keuangan tersebut seperti kinerja lingkungan, *good corporate governance*, *intellectual capital*, serta *corporate sosial responsibility*.

**Kata Kunci:** *kinerja lingkungan, good corporate governance, intellectual capital, kinerja keuanan, corporate sosial responsibility*

## ABSTRACT

This study aims to examine the effect of environmental performance, good corporate governance, and intellectual capital on financial performance with corporate social responsibility as an intervention in mining companies listed on the Indonesia Stock Exchange in 2016-2020. The sample selection technique used purposive sampling and obtained as many as 36 mining companies. The data analysis technique used multiple linear analysis and path analysis using SPSS 25.

Results Based on the hypothesis test, environmental performance has a positive and significant effect on corporate social responsibility. Good corporate governance has no significant effect on corporate social responsibility. Intellectual capital has no significant effect on corporate social responsibility. Environmental performance, good corporate governance and intellectual capital together have a significant effect on corporate social responsibility. Environmental performance has no significant effect on financial performance. Good corporate governance has no significant effect on financial performance. Intellectual capital has a significant effect on financial performance. Corporate social responsibility has a significant effect on financial performance. Environmental performance, good corporate governance, intellectual capital and corporate social responsibility together have a significant effect on financial performance. Environmental performance affects financial performance through corporate social responsibility as an intervention variable. Good corporate governance has an effect on financial performance variables through corporate social responsibility as an intervention. Intellectual capital has no effect on financial performance through corporate social responsibility as a variable that intervenes in mining companies listed on the Indonesia Stock Exchange in 2016-2020.

It is hoped that this research can help findings listed on the Indonesia Stock Exchange to improve financial performance by considering factors that have a significant effect on financial performance such as environmental performance, good corporate governance, intellectual capital, corporate social responsibility.

**Keywords: environmental performance, good corporate governance, intellectual capital, financial performance, corporate social responsibility**