ABSTRACT

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THE EFFECT OF ENVIRONMENTAL PERFORMANCE AND ENVIRONMENTAL COST IN TO FINANCIAL PERFORMANCE OF MANUFACTURING COMPANIES IN INDONESIAN

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(xv + 62 + Attachments)

The environmental performance in manufacturing sector industry has a sizable. Because the company's operational activities are closely related to environmental management. Sustainable environmental management is so influential in the company’s financial performance that it will attract investors to invest. The result of a good financial performance analysis will get a good response from investors that will have an impact on the company’s financial performance.

This research aims to test the effect of environmental performance and environmental costs in to financial performance. The population in this research is a manufacturing company listed in Indonesian Stock Exchange in 2014-2018. The method for determine the sample is done using the purposive sampling method. The method used in this research is Multipel Linear Regression Test using SPSS 26.

The results of this research showed that the effect of environmental performance and environmental costs in to financial performance in manufacturing companies listed in Indonesia Stock Exchange period 2014-2018 can be know that: (1) Environmental performance has an effect on the company's financial performance. (2) Environmental costs have no effect on the company's financial performance.

(References 2000-2020)