ABSTRACT

Nova Alia (2026). The Effect of Environmental Cost and Environmental Performance on Profitability in Mining Companies Listed on the Indonesia Stock Exchange from 2020 to 2024. Supervised by Dr. E Mardiah Kenamon, S.E.M.Si as Supervisor I and Hasiatul Aini, S.E.M.Si as Supervisor II.

This study aims to determine the effect of environmental cost and environmental performance, both partially and simultaneously, on the profitability of mining companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2024. This study uses a quantitative method with secondary data obtained from company annual reports and sustainability reports. The population in this study consists of 42 mining companies listed on the Indonesia Stock Exchange (IDX). The data collection technique used is documentation. The sample in this study consists of 6 companies, and the sampling technique used is purposive sampling. The analysis method used in this study is multiple linear regression with the assistance of the SPSS 25 program. The results of this study explain that, based on the partial testing results, the Environmental Cost variable shows a t-value of -1.163 > t-table -2.05553 and a significance value of 0.256 > 0.05, meaning that the Environmental Cost variable does not have a significant effect on Profitability. Based on the partial test results, Environmental Performance shows a t-value of -0.659 > t-table -2.05553 and a significance value of 0.516 > 0.05, so it can be concluded that the Environmental Performance variable does not have a significant effect on Profitability. The simultaneous analysis results show that the F-count is 5.099 > F-table 3.37 and the significance value is 0.007 < 0.05, meaning that Environmental cost and Environmental performance simultaneously have a significant effect on Profitability. The coefficient of determination R-Square is 0.380, meaning that Environmental Cost and Environmental Performance contribute 38.0% to Profitability. The remaining 62.0% is determined by other variables outside the regression equation or variables not studied, such as environmental disclosure, capital intensity and firm size.
Keywords: Environmental Cost, Environmental Performance, Profitability

ABSTRAK

Nova Alia (2026). Pengaruh *Environmental Cost* Dan *Environmental Performance* terhadap Profitabilitas Pada perusahaan Sektor Pertambangan yang Terdaftar Di Bei Tahun 2020-2024. Dibimbing oleh Ibu Dr. E Mardiah Kenamon, S.E.M.Si selaku Pembimbing I dan Ibu Hasiatul Aini,S.E.M.Si selaku pembimbing II.

Penelitian ini bertujuan untuk mengetahui pengaruh *Environmental Cost* Dan *Environmental Performance* baik secara parsial dan secara simultan terhadap Profitabilitas Pada perusahaan Sektor Pertambangan yang Terdaftar Di BEI Tahun 2020-2024. Penelitian ini menggunakan metode kuantitatif dengan data skunder yang diperoleh dari *annual report* dan s*ustainability report* perusahaan. populasi pada penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) 42 Perusahaan, teknik pengambilan data yang digunakan adalah dokumentasi. sampel dalam penelitian ini Adalah 6 perusahaan, teknik pengambilan sampel yang digunakan adalah *purposive sumpling.* Metode analisis yang digunakan dalam penelitian ini adalah regresi linier berganda dengan bantuan program SPSS 25. Hasil dalam penelitian ini menjelaskan, bedasarkan hasil pengujian secara parsial variabel *Environmental Cost* menunjukkan nilai t-hitung -1,163 > t-tabel -2.05553 dan nilai signifikansi 0,256 > 0,05 artinya variabel *Environmental cost* tidak berpengaruh signifikan terhadap Profitabilitas. Berdasarkan hasil pengujian secara parsial *Environmental performance* menunjukkan nilai t-hitung -0.659 > t-tabel -2.05553 dan nilai signifikansi 0,516 > 0,05 maka dapat disimpulkan bahwa variabel *Environmental performance* tidak berpengaruh signifikan terhadap Profitabilitas. Hasil analisis secara simultan menunjukan bahwa F-hitung 5.099 > F-tabel 3.37 dan nilai signifikansi 0,007 < 0,05 artinya *Environmental cost* dan *Environmental performance* secara Simultan berpengaruh signifikan terhadap Profitabilitas. Nilai koefisien determinasi R-Square sebesar 0,380 artinya kontribusi *Environmental Cost* dan *Environmental peformance*, terhadap Profitabilitas sebesar 38,0%. Sedangkan sisanya 62,0% ditentukan oleh variabel lain di luar persamaan regresi atau variabel yang tidak diteliti, seperti *environmental disclosure, capital intensity* dan *firm size*.

Kata Kunci: *Enviromental Cost, Enviromental Performance*, Profitabilitas