

Hubungan antara kinerja lingkungan, pengungkapan lingkungan dan kinerja ekonomi : (Studi empiris pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2004 - 2006

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Abstrak

The purpose of this research is to examine the correlation between environmental performance and environmental disclosure and also to examine the correlation between environmental disclosure and economic performance. The samples of this research consist of 8 mining firms from 2004 to 2006 which listed in Indonesia Stock Exchange. Multiple regression is used to test the hypothesis.

The test result for the first hypothesis indicated that the correlation between environmental performance and environmental disclosure was positive and statistically significant. The test result for the second hypothesis indicated that the correlation between environmental disclosure and economic performance was positive statistically significant. Thus, all of the test result supports the finding of Al-Tuwaijri, et al. (2003), Suratno, Darsono & Mutmainah (2006) and Almilia & Wijayanto (2007).