INFLUENCE ANALYSIS OF ENVIRONMENTAL PERFORMANCE, SOCIAL RESPONSIBILITY, AND SHARE OWNERSHIP STRUCTURE ON FINANCIAL PERFORMANCE OF COMPANIES LISTED IN INDONESIA STOCK EXCHANGE (IDX)

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ABSTRACT

This research is examined the effect of environmental performance, social responsibility, managerial share ownership, institutional ownership, foreign share ownership, government share ownership, and family share ownership on financial performance of companies in Indonesia. The variables used are the control variables namely company size, leverage, company growth, and capital expenditure.

The sample of this research used the annual report of all companies that have been on the Indonesia Stock Exchange during 2014-2018. The total sample of the study was 482 registered companies. The results of the study of environmental performance and responsibility have significant effect on the company's financial performance or return on assets, while the share ownership structure has a significant effect on return on assets except government and family ownership.

Keywords: environmental performance, social responsibility, managerial share ownership, institutional ownership, foreign share ownership, government share ownership, and family share ownership