

**Paper-SH- 007: Effect of Environmental Performance Against Financial Performance with Corporate Social Responsibility as an intervening variable**

Anjelina<sup>a\*</sup>, Arif Darmawan<sup>a</sup>

<sup>a</sup>Politeknik Negeri Batam, Parkway street Batam Centre, Batam 29461. Telp +62 85668842118, fax +62 778 463620

\*Corresponding author: angelina@polibatam.ac.id

**ABSTRACT**

The purpose of this study was to examine the effect of environmental performance on financial performance with Corporate Social Responsibility as an intervening variable. Environmental performance is measured using PROPER assessment, financial performance is measured by using the environment minister Tobin's Q, and Corporate Social Responsibility CSR measured by the index. This study uses 26 manufacturing and mining companies listed on the Indonesian Stock Exchange as samples. We used simple regression analysis, multiple regression analysis and path analysis as an analytical tool. The results of this study indicate that the Corporate Social Responsibility indirectly affect the relationship between environmental performance and financial performance.

**Keywords:** environmental performance, financial performance, corporate social responsibility, proper, tobins q