ABSTRACT

This study aims to study the relationship between financial performance with environmental disclosure and relationship between financial performance with environmental performance in hospitality industries, which are hotels and hospitals.

The numbers of samples were collected as many as 12 companies that consist of 10 hotel companies and 2 hospital companies. Those samples obtained based on the availability of the data and participation in PROPER program. data analysis technique used in this research is the multiple regression analysis.

Based on the result of the analysis, it could be concluded that there is a negative or no relationship between financial performance towards environmental disclosure and environmental performance in hospitality industries.

Keywords: financial performance, environmental disclosure, environmental performance, PROPER, GRI, hospitality industries, hotels, and hospitals.

ABSTRAK

Penelitian ini bertujuan untuk mempelajari hubungan antara performa keuangan terhadap pelaporan lingkungan dan performa lingkungan di industri hospitaliti, yaitu perhotelan dan rumah sakit.

Jumlah sampel yang terkumpul sebanyak 12 perusahaan yang terdiri dari 10 perhotelan dan 2 rumah sakit. Sampel tersebut didapat berdasarkan ketersediaan data dan partisipasi di program PROPER. Teknik analisis data yang dipakai di penelitian ini adalah analisis multiple regression.

Berdasarkan hasil dari analisis, bisa disimpulkan bahwa ada hubungan negatif atau tidak ada hubungan antara performa keuangan terhadap pelaporan lingkungan dan performa lingkungan di industri hospitaliti.

Keywords: performa keuangan, pelaporan lingkungan, performa lingkungan, PROPER, GRI, industri hospitaliti, perhotelan, dan rumah sakit.