An Effect of Environsal Performance and Public Share Ownership on CSR Disclosure with Profitability as an Intervening Variable (Study on Manufacturing Business Listed on a Indonesian Stock Exchange in 2016-2018)

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ABSTRACT: The purpose of this study was to determine how environsal performance and public ownership affect CSR disclosure in manufacturing business listed on Indonesian Stock Exchange (IDX) since 2016 until 2018. Profitability will be used as an intermediate variable. In this study, environsal performance and a number of public shares held are independent variables. Profitability is a variable that makes this study possible. While corporate social responsibility disclosure is important. This study used a method called "purposeful sampling". Multiple regression is a method used to test data.

A goal of this study is to find out what factors affect CSR disclosure so that investors and business can take am into account when making decisions. Profitability is improved by how well an organization takes care of an environs. Having shares retained by a public is good for making money. CSR disclosure is helped by how profitable a corporation is. Profitability can be a link between environsal performance and CSR disclosure, and it can also be a link between public ownership of shares and CSR disclosure.

KEYWORDS: Corporate Social Responsibility (CSR), Environsal Performance, Profitability

INTRODUCTION

Corporate social responsibility is one of a things that business must do. Indeed, Article 1 No. 3 of Law No. 40 of 2007 on Limited Liability Business (UU PT) uses a term "Social and Environsal Responsibility" (TJSL) as a term for "Social Responsibility". corporation" (CSR) for organizations such as Enterprise Indonesia. TJSL can be seen as a corporation's promise to engage in sustainable economic development to improve a quality of life and an environs for all.

Damanik and Yadnyana (2017) say that a corporation's environsal performance is its relationship with an environs in terms of how a resources it uses affect an environs, how organizational processes affect an environs, how products and services affect an environs, how processing and recovery of products affect an environs, and how well a corporation follows regulations about a work environs. Environsal performance is what a corporation's management does to make sure an environs is safe, healthy, and balanced.
This gives a corporation a good reputation in a eyes of its stakeholders.

A Ministry of Environs (MOE) created a Corporation Performance Rating Assessment Program (PROPER) to encourage business to improve how ay manage an environs. This program is used to rate a quality of environsal performance in Indonesia. A PROPER assessment will give a corporation an image or reputation according to how it takes care of an environs.

Willy and Eddy (2017) say that public share ownership is a amount of a corporation's shares that are retained by a public or a community. In this case, "public" means that a person or institution owns less than 5% (5%) of a corporation's shares and has no special relationship with a corporation. A community shareholder group is made up of people who each own less than 5% of a corporation. Usually, this group is made up of people from many different communities. A people in this group are called "public shareholders." Most of a time, public shareholders are only a small part of a corporation. Shares retained by a public show that a corporation has a good reputation in a community for giving rewards and that it can keep running so that it can show its social responsibility in a wide range of ways.

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THEORETICAL BACKGROUND

Legitimacy Theory

Legitimacy theory according to Burritt and Schaltegger is a framework that explains how business can enhance air social legitimacy by being transparent about air sustainability practices and reporting on air environsal, social and governance (ESG) performance. A theory suggests that business that effectively communicate air ESG efforts to stakeholders are more conceivably to be seen as legitimate and trustworthy, and arefore more conceivably to enjoy support and long-term success. A theory is according to a idea that business have a responsibility to society beyond just maximizing profits, and that ay can improve air reputation and business success by being transparent about air sustainability practices.

Stakeholder Theory

Stakeholder theory according to Taugingan and Chithambo is a framework that argues that business should consider a interests of all stakeholders, not just shareholders, in decision making. A theory holds that business have a responsibility to balance a interests of different stakeholder groups, such as shareholders, employees, customers, suppliers, and communities, to achieve long-term success. From this perspective, businesses that put a interests of all stakeholders first are more conceivably to be seen as responsible and sustainable, and arefore more conceivably to receive support and succeed longer term. A theory emphasizes a importance of stakeholder engagement and collaboration in corporate decision making and encourages business to consider a impact of air actions on different stakeholder groups. (Tauringan dan Chithambo, 2014).

Triple Bottom Line

A triple bottom line, introduced by John Elkington in 1997, is a framework for measuring and reporting a corporation's sustainability performance. It argues that business should measure and report on three dimensions of performance: economic, social, and environsal.

Signaling Theory

Signaling theory is an economic and social theory that explains how individuals and organizations use signals to communicate information to oars. A theory posits that individuals or organizations will invest in a signal to demonstrate air qualities or attributes to oars, such as air ability, quality, or reputation. Signaling theory is widely used in a variety of fields, including finance, marketing, and sociology, to understand how individuals and organizations use signals to communicate information.

Environsal performance

Environsal performance is what a corporation that cares about nature and an environs around it does. It can be measured by a outcomes of its environsal management system, which is according to a corporation's environsal aspects, goals, and targets (ISO 14001). Environsal performance means how well something works in relation to an environs, especially how it affects an environs. Given that a bad effects on an environs are becoming more obvious, environsal issues are one of a most important things that a corporation needs to pay attention to. Because of this, efforts to care for an environs will have an effect on Indonesia's economy. This is why a term "Environsal Accounting" was created. Environsal accounting is used to show that a business cares about an environs and is responsible for it. With a program running, it is hoped that it will encourage business to improve air environsal and social performance so that an effects of corporation actions that can pollute an environs can be dealt with properly.

Public Shareholding

Rahayu (2015) says that number of shares retained by a public is what is meant by "public share ownership." More people need information about a corporation if more people own shares. Aside from that, a annual report will include more information a more shares a public owns.

Willy and Eddy (2016) say that public shareholding is a percentage of a corporation's shares that are retained by a public. Public means that a person or organization owns less than 5% of a shares. Public shareholding ratio:

$$PSO = \frac{number\ of\ shares\ owned\ by\ the\ public}{number\ of\ outstanding\ shares}\ x\ 100\%$$

Profitability

Purnomo (2018) says that a main thing to look at when judging a corporation's performance is its ability to make money from its operating activities. Profit shows how well a corporation is able to meet its obligations to creditors and investors. It is also part of a process of making a corporation's future prospects more valuable. A corporation's profitability ratio is calculated by comparing a profit after taxes to a total belongings of a corporation. Profitability is a key factor that investors use to decide whear or not to invest in a corporation. Return on Asset is a measure of how profitable a business is (ROA).

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Corporate Social Responsibility

Corporate Social Responsibility is an organization's duty to take part in activities that protect and improve a welfare of society as a whole so that are is brand awareness that can help a corporation.
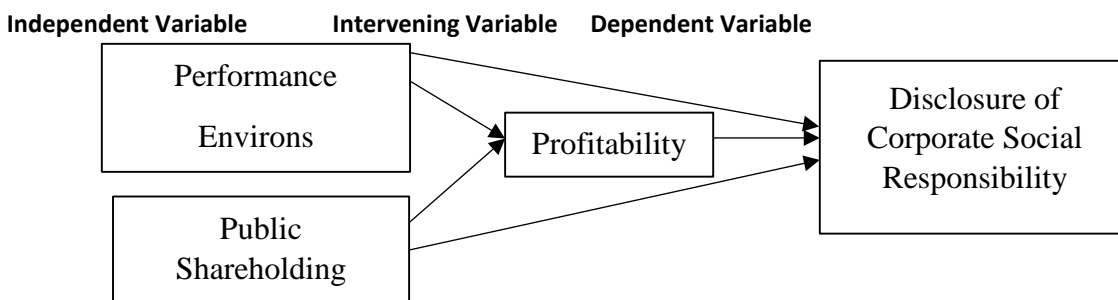
Articles 2 and 3 of Government Regulation of a Republic of Indonesia No. 47 of 2012 on a Social and Environsal Responsibility of Limited Liability Business refer to Law No. 40 of 2007 article 74, paragraph 4, which says a following. As a legal matter, every corporation has to take care of people and an environs.

1. According to Article 2, business that do business in a field of and/or related to natural resources are required to be socially and environsally responsible.
2. A responsibilities from paragraph 1 must be met both inside and outside an environs.

CONCEPTUAL FRAMEWORK

Corporate Social Responsibility Disclosure Practices is a idea that business have to be responsible to air shareholders, employees, customers, and a community in all aspects of air operations, including economic, social, and environsal ones. This practice of CSR disclosure is important for a corporation. In accomplish its activities, it should not only be according to economic factors, such as making a most money possible, but also on an effects on society and an environs, both in a short and long term.

According to a title of a study, "An effect of Environsal Performance and Public Share Ownership on CSR Disclosure with Profitability as an Intervening Variable in Business in a Manufacturing Industry Listed on a IDX for a period of 2016-2018," a framework model can be described as follows:

Independent Variable   Intervening Variable   Dependent Variable

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┌──────────────────┐
│   Performance    │───────┐
│                  │       │
│    Environs      │       ▼
└──────────────────┘    ┌──────────────┐      ┌──────────────────┐
                        │ Profitability │─────▶│   Disclosure of   │
┌──────────────────┐    └──────────────┘      │ Corporate Social  │
│     Public       │───────▲──────────────────▶│  Responsibility   │
│   Shareholding   │       │                   └──────────────────┘
└──────────────────┘
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Picture 1 Frame of mind

Effect of Environmental Performance on Profitability

A way a corporation acts toward an environs can be seen by how much it takes part in environsal activities. Business that do a lot for an environs will do better in terms of an environs. When compared to business with worse environsal performance, this good environsal performance needs to be shown by a corporation in a form of information about a quantity and quality of an environs. According to stakeholder theory, a corporation's strategy is to improve its environsal performance in order to meet a needs of its stakeholders. A better a corporation's environsal performance, a happier its stakeholders will be, and a more ay will support all of a corporation's activities that aim to make money and improve performance.

This study's hypothesis is according to study by Angelia and Suryaningsih (2015), which says that are is a strong link between Environsal Performance as measured by PROPER ratings and profitability. According to this study, we can say that business that do a good job of taking care of an environs will be more appreciated by a public and earn air loyalty. In this study, a following is what is found:

H1: Environsal performance has a positive effect on profitability.y

The Effect of Public Share Ownership on Profitability

Business with a lot of shares and that are also retained by a public have a lot of credibility. Business that pay dividends according to a "triple bottom line" concept tend to do corporate social responsibility in order to stay in business in a long run.

Go public business that are listed on a Indonesia Stock Exchange are retained in part by a public. This means that all of a corporation's operations and activities must be reported to stakeholders and made public. According to legitimacy theory, a social contract is a way to explain how a lot of people in a community think an organization should run. A corporation's operations must follow a rules that are already in place in society. Legitimacy theory says that a more a public is shown to own shares, a more a corporation must keep up its good reputation with a public. So business with a lot of public shares are more conceivably to make a lot of money. In this study, a following is what is found:

H2: Having shares retained by a public has a positive influence on profitability.

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Effect of Profitability on CSR Disclosure

Profitability is one of a things that gives management a freedom to talk to stakeholders and shareholders about corporate social responsibility. Profitability is a measure of how well a corporation can make money or make money that adds value for shareholders. According to stakeholder theory, a corporation's survival depends on a support of stakeholders, so a corporation's activities are to seek and get support. A more support stakeholders give a corporation, a higher a level of sustainability of a corporation to get high profits, and a corporation can show and reflect good performance in getting high profits or profits.

It is expected that a corporation's high level of profitability will lead to a greater awareness of corporate social responsibility. This is in line with a existence of legitimacy theory, which says that a public needs to know that a corporation is following a rules. A hypothesis is found in this study:

H3: Profitability has a positive influence on CSR Disclosure

Effect of Environmental Performance on CSR Disclosure

A corporation's existence is not limited to an environs because a corporation is in a certain environs. A number of business are required to pay more attention to existing environsal problems. In order for survival to be maintained, a corporation must be responsible for addressing environsal issues including a comprehensive approach to a corporation's operations, products and facilities. This is a way for businesses to take care of an environs. Corporate social responsibility, or CSR, is a way for a corporation to be aware of its impact on society and an environs and try to make things better. This form of responsibility can lead to environsal performance. A corporation should disclose information and environsal quality so that a corporation can be said to have good environsal management. In accordance with signal theory, business should be able to disclose positive information that will create good reciprocity from investors and oar stakeholders in making decisions.

Business that have participated in PROPER alone have received positive value from stakeholders even though a rating obtained is not gold. From this management assessment, it can show which business have cared or paid attention to an environs. In this study, a hypothesis is obtained:

H4: Environsal Performance has a positive influence on CSR Disclosure

Effect of Public Share Ownership on CSR Disclosure

Business whose shares are retained by a public will talk more about air social responsibility than business whose shares are not retained by a public. Business that have been around for a long time have more social responsibility because investors and a general public trust am more. Because of this, business must give investors and a public as much information as possible. Ay do this not only through financial reports but also through social responsibility disclosures. According to a signal theory, a corporation should be encouraged to do things and share both financial and non-financial information with its stakeholders. Business whose shares are controlled by a public more means that investors from a public domain have given a corporation a lot of trust, so to keep this trust, a corporation will try to share as much information as possible about everything it does. Corporate social responsibility activities are one of ase things that need to be revealed.

Financial information submitted by management, by investors is used to analyze management performance and future corporation conditions in order to reduce investment risk. In order for a public to invest in a corporation and believe in a low risk of investment, a corporation needs to display its superiority and existence to a public. One way is by disclosing about corporate social responsibility (CSR). In this study, a hypothesis is obtained:

H5: Public Share Ownership has a positive influence on CSR Disclosure.

Profitability mediates the relationship between Environmental Performance and CSR Disclosure.

A corporation's goal is to make as much money as possible and keep a business going. For a corporation to be able to stay in business, all of its stakeholders must back it.

This is in line with stakeholder theory, which says that a role of different stakeholders from different backgrounds who feel an effects of corporation activities is to keep a corporation going. According to a signal theory, business are asked to pay attention not only to a profit prospects of air operational activities, but also to air social activities and environsal performance. This helps a corporation keep good relationships with its stakeholders and an environs around it.

PROPER is an evaluation of how well a corporation takes care of an environs. A Ministry of Environs does a PROPER evaluation (KLH). Corporate social responsibility disclosure (CSR Disclosure) can be seen through a PROPER assessment of how well an organization is doing in terms of an environs. People think that profitability can help bridge a gap between economic and environsal concerns. This is because using profitability can help business figure out how long ay can stay in business and what air social responsibilities are. A hypothesis is found in this study.:

H6: Profitability can mediate a relationship between Environal Performance and CSR Disclosure.

Profitability mediates the relationship between Public Share Ownership and CSR Disclosure

A corporation shares information that is thought to increase a value of a corporation. According to a corporation's stakeholder theory, a corporation has a duty to its stakeholders. A goal of CSR disclosure is to show both internal and external stakeholders that a corporation cares about more than just making money. It also cares about an environs and a people around it.

People think that putting CSR activities in a annual report of a corporation will make more people want to buy shares because it shows that a corporation has earned a trust of a community. When people trust a corporation, it improves its image, its products become more popular, and a corporation makes more money.

A net income of a corporation shows how much more money it is making. Net income comes from how a corporation uses a things it owns. A ROA ratio can be used to figure out how much belongings help a business make money. Profitability is thought to be a factor that can bring togear social goals and stakeholder goals. According to stakeholder theory, a corporation's survival depends on a support of its stakeholders, so a corporation's activities are meant to find and get this support. A more support a corporation gets from its stakeholders, a more conceivably it is to stay in business. Profitability is thought to help business keep track of who owns air shares and tell a public about air social responsibility. In this study, a following is what is found:

H7: Profitability can mediate a relationship between Public Share Ownership and CSR Disclosure.

RESEARCH METHODS

Research Design

A goal of this study is to find out how CSR disclosure is affected by how well a corporation takes care of an environs and how many public shares it has. This kind of study is called study that tests a hypothesis. Hypothesis-testing study is study that uses data analysis to make decisions. This study used a method called "purposive sampling," in which manufacturing business that meet several specific criteria were chosen to take part in a study.

A variables used in this study are CSR Disclosure, which is a dependent variable, environal performance and public share ownership, which are a independent variables, and profitability, which is a intervening variable. A data used in this study came from financial reports and annual reports of manufacturing business on a Indonesia Stock Exchange and PROPER reports from a Ministry of Environs (KLH).

This study is according to numbers in a data that was collected, so it is called quantitative study. Study that uses numbers is called quantitative study. A numbers are used as a way to show what was learned from a study.

A outcomes of a study are shown in a form of numbers, which are an analyzed and used to draw a conclusion. So, this is deductive study, which goes from specific to general or generalizes a data gaared in a field to reach a general conclusion. Formulated data in a form of numbers is used as accurate information in study.

Operational Definition of Variables and Measurement

Are will be dependent variables, independent variables, and intervening variables used in this study. A letter Y usually stands for a variable that is being changed. This is called a "dependent variable." A dependent variable is a one that a independent variable affects, or a one that a independent variable causes or causes. Most of a time, a letter X is used to show that a variable is independent. Most of a time, a variable that affects a variable that is being studied is a independent variable. So, independent variables are also called predictor variables or variables that act as a stimulus. A intervening variable, on a oar hand, is a variable that can help explain a link between variable X and variable Y.

1. Dependent Variable

A dependent variable, also known as a dependent variable, is a variable that is a primary focus of a study, according to Sekaran (2016). A dependent variable is a one that a independent variable affects or that it causes to have an effect. A dependent variable in this study is a disclosure of corporate social responsibility.

2. Independent Variable

Independent variables or independent variables are elements that have a positive or negative impact on a dependent element (Sekaran, 2016). Public share ownership and environal performance were a study's independent factors.

3. Intervening Variable

Intervening variables are variables that, in theory, change a relationship between a independent and dependent variables into an indirect link that cannot be observed or assessed. Profitability is a intervening variable in this study.

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Profitability can be quantified by Return On Asset (ROA), which is a ratio that shows how much belongings contribute to net income. A higher a return on belongings, a greater a profit made per rupiah of money embedded in total belongings. A following formula is used to compute ROA:

$$Return\ On\ Asset = \frac{Net\ Profit}{Total\ Asset}$$

Population and Sample

This study's population is a corporation that has continually participated in a PROPER program from 2016 to 2018. An, using a purposive sampling method, samples that meet particular criteria are collected.

A sample criteria are:

1.   A corporation makes things and is listed on a Indonesia Stock Exchange. From 2016 to 2018, annual reports will be released by a corporation..

2.   Business that follow PROPER from 2016 to 2018 and are listed on a Indonesia Stock Exchange.

Procedures and Data Collection

On a official Ministry of Environs website (https://www.proper.menlhk.go.id/), you can find a list of business that are part of a PROPER program and where a PROPER ratings are published. All of a data used in this study came from financial reports and annual reports of business. Ase reports can be found for free on a website of a Indonesia Stock Exchange (https://www.idx.co.id/) or on a websites of each corporation.

DATA ANALYSIS METHOD

1.   Descriptive Statistics

Descriptive statistics are samples of data that can be displayed in a variety of ways utilizing tables and graphs. Furarmore, characteristic values or statistics, such as a mean, can be calculated to give a clear picture of a data that has been collected (Ghozali, 2018).).

2.   Classical Assumption Test

Multiple regression analysis was employed in this study. To establish a significance of a relationship between variables, regression analysis is performed. Previously, each variable had to pass a traditional assumption test.

3.   Regression Model

Multiple regression analysis was performed in this investigation. Multiple linear regression is a statistical technique for determining an effect of multiple variables on one variable. A factors that influence are sometimes referred to as independent or independent variables, whilst a variables that are impacted are frequently referred to as dependent variables or dependent variables (Ghozali, 2016).

4.   Hypothesis test

This hypothesis test is carried out consisting of several tests, which include a coefficient of determination test (R^2), F statistical test, and partial test (t-test).

ANALYSIS AND DISCUSSION Data Analysis and Results

1.   Data Description

This is a hypothesis-driven study that seeks to examine or discover empirical data on an effect of Environsal Performance and Public Share Ownership on CSR Disclosure with Profitability as an Intervening Variable. This study relies on secondary data obtained from annual reports and financial reports of business listed on a IDX between 2016 and 2018, as well as information provided on a corporation's website.

A samples used in this study are manufacturing enterprises that have been continuously registered as participants in a Ministry of Environs's PROPER program from 2016 to 2018. A stages of purposive sampling in this investigation are summarized below.

Table 1. Purposive Sampling

Description	Quantity
Manufacturing business listed on a IDX in 2016-2018	143
Manufacturing sector business participating in PROPER for a 2016-2018 period listed on a IDX	54

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Business that do not fulfill complete data in a financial statements with a required variables	(12)
Total study sample	42
Total data in a study period	126

2. Data Analysis

Descriptive Statistical Analysis

Descriptive statistics, according to Ghozali (2018), are data collected in samples that can provide an overview or description of features through a average value, maximum and lowest values, and standard deviation. A mean represents a sample's average value, whilst a lowest, maximum, and standard deviation represent a data distribution of a study data employed. Table 2 shows a outcomes of descriptive statistical testing on all variables:

Table 2. Descriptive Statistics of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
CSR Disclosure	126	.00	1.00	.3810	.48756
Environsal Performance	126	2.00	4.00	2.9921	.78482
Public Shareholding	126	.00	.67	.2230	.15640
Return On Asset	126	-.22	.92	.1840	.20669

Sumber: Secondary data processed, 2020

3. Classical Assumption Test

Before a regression model is used, a classical assumption test is done. A normality test, a multicollinearity test, a autocorrelation test, and a heteroscedasticity test make up a classic assumption test.

Normality Test

Ghozali (2018) claims that to ascertain a data being investigated are regularly distributed or not, a normality test is utilized. Graph analysis and statistical tests can both be used to determine whear a residuals are normally distributed or not. A Kolmogorov-Smirnov (KS) non-parametric statistical test with a significant value criteria > 0.05 is used to conduct statistical tests of data normality. If a asymp Sig (2 tailed) value is more than 0.05, an Ho is accepted as a foundation for decision-making.

This shows that a residual data is distributed normally. A histogram graph is used to test a distribution by comparing a observed data with a distribution that is close to normal. A residual data charting will be compared to a diagonal line, which will be formed by a regular P-Plot graph as one straight diagonal line. A line describing a actual data will follow a diagonal line if a residual data distribution is normal.

A test findings are typical. A attachment's plot graph analysis most likely demonstrates how a dots (data) spread out along a diagonal line and move in that direction. This indicates that a regression models used in this investigation meet a requirement for normalcy.

A residual data are regularly distributed if a non-parametric Kolmogorov-Smirnov (K-S) test has a significance level above 0.05. In a meanwhile, a residual data is not normally distributed if a outcomes have a significance level below 0.05. A attached document contains a findings of a normality test performed using a KolmogorovSmirnov (K-S) statistical test.

If a significance value of Z-KS is greater than 0.05, a Kolmogorov-Smirnov nonparametric statistical test analysis (K-S Test) satisfies a normality test. In contrast, a data are not normally distributed or fail a normality test if a significance value of Z-KS is less than 0.05. (Ghozali 2018). A appendix demonstrates that a significant values for a Model 1 regression equation and a Model 2 regression equation are 0.177 and 0.080, respectively. A fact that a regression models have a significance level over 0.05 indicates that ay satisfy a normality assumption. A outcomes of a two normality tests indicate that a data in this study is normally distributed, making it possible to employ a regression models in this study.

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Multicollinearity Test

A multicollinearity test is used to determine whether a regression model finds a correlation between independent variables or not. In a suitable regression model, there shouldn't be any correlation between the independent variables. Look at a tolerance value and variance inflation factor to check for multicollinearity (VIF). A regression model is visible if a tolerance value is less than 0.10, equal to a VIF value, but greater than 10.

It is possible to draw a conclusion that no independent variables have a tolerance of less than 0.10 according to a attachment to a outcomes of a multicollinearity test, and that a outcomes of a calculation of a VIF value are greater than 10. Arefore, it can be said that neiar a Model 1 regression equation nor a Model 2 regression equation exhibit any signs of multicollinearity.

Heteroscedasticity Test

A goal of a heteroscedasticity test is to determine whear are is an inequality in variance between a residuals from one observation and anoar in a regression model. It is known as homoscedasticity if a variance of a residuals from one observation to a next is constant, and it is known as heteroscedasticity if a variance is not constant or different. A good regression model has a same variance as a disturbance variables (homokedastisitas) or does not have heterokedastisitas (Ghozali, 2018). A Glejser method was applied to a heteroscedasticity test in this study. If a significant value is more than 0.05, an are is no basis for decision-making regarding heteroscedasticity.

According to a attachment, it can be seen that all independent variables in both a Model 1 regression equation and a Model 2 regression equation have significant values (probabilities) greater than 0.05. This indicates that regression equations 1 and 2 do not contain heteroscedasticity, making a regression model appropriate for usage.

Autocorrelation Test

This autocorrelation test determines whear are is a relationship in a regression model between mistakes in one period and errors in a previous period. If a regression model is free of autocorrelation, it is said to be excellent. When are is autocorrelation in a regression model, a correlation coefficient obtained is less accurate. A DurbinWatson test can determine a existence or lack of autocorrelation.

A Durbin Watson value for a Model 1 regression equation is 1.763, according to a attachment. Meanwhile, Model 2's regression equation is 2.206. This demonstrates that a Durbin Watson value in a Model 1 and Model 2 regression equations is between 4-du (du ≤ DW ≤ 4-du), implying that are is no autocorrelation in a two regression equations.

4. HYPOTHESIS TESTING

Regression Equation Analysis 1

Regression equation 1 is used to determine a strength of a relationship between a independent variables of Environsal Performance (X1) and Public Share Ownership (X2) on a intervening variable Return On Asset (ROA). A following is a regression equation 1:

$$Z = a1 + b1X1 + b2X2 + e1 \text{ Description:}$$

Z : Return On Asset (ROA) a1 : Constant b1, b2: Regression coefficient X1 : Environsal Performance X2 : Public Share Ownership e1 : error

Table 3. Test Results of Regression Equation Analysis 1

Model	Unstandardlized Coefficients		t	Sig.	Conclusion
	B	Std. Error			
(Constant)	-0,402	0,043	-9,446	0,000	
Performance Environs	0,170	0,017	10,254	0,000	Positively affected
Ownership Public Share	0,346	0,083	4,155	0,000	Positively affected
R2	0,688				
Adjusted R²	0,682				
F Test	135,338		0,000[b]		

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Regression Equation Analysis 2

Regression equation 2 is used to determine a strength of a relationship of a independent variable Environsal Performance (X1) and Public Share Ownership (X2) intervening variable Return On Asset (ROA) to a dependent variable CSR Disclosure (Y). A following is a regression equation 2:

$$Y = a2 + b3X1 + b4X2 + b5Z + e2$$ Description: Y : CSR Disclosure a2 : Constant b3, b4, b5 : Regression coefficient

X1 : Environsal Performance

X2 : Public Share Ownership (corporation size)

$$Z : \text{Return On Asset (ROA)}$$

e2 : error

Table 4. Test Results of Regression Equation Analysis 2

Model	Unstandardlized Coefficients		t	Sig.	Conclusion
	β	Std. Error			
(Constant)	-0,365	0,109	-3,354	0,001	
Performance Environs	0,125	0,044	2,853	0,005	Positively affected
Ownership Public Share	0,480	0,173	2,773	0,006	Positively affected
Return On Asset	1,433	0,176	8,161	0,000	Positively affected
R2	0,789				
Adjusted R^2	0,784				
F Test	151,876		0,000^b		

Path Analysis

Multiple linear regression analysis is a subset of path analysis. Two regression analyses are conducted. Determine the strength of the relationship between an independent variable (independent) and a mediating variable using a first regression analysis (intervening). To assess the strength of the relationship between an independent variable and a mediating (intervening) variable on a dependent variable, a second regression analysis is performed.

According to a coefficient of determination test (R^2) in Table 3 obtained a value

$$e1 = \sqrt{1 - R^2} = \sqrt{1 - 0.688} = 0.559.$$

A empirical causal influence between Environsal Performance (X1) and Public Share Ownership (X2) on Return On Asset (ROA) can be depicted in regression equation 1 as follows:

Z = a1 + b1X1 + b2X2 + e1

Z = -0.402 + 0.170X1 + 0.346X2 + 0.559

According to a coefficient of determination test (R^2) in Table 4.4 obtained a value

$$e2 = \sqrt{1 - R^2} = \sqrt{1 - 0.789} = 0.459.$$

A empirical causal influence between Environsal

Performance (X1), Public Share Ownership (X2) and Return On Asset (ROA) on CSR Disclosure (Y) can be described in a following regression equation 2: Y = a2 + b3X1 + b4X2 + b5Z + e2

Y = −0.365 + 0.125X1 + 0.480X2 + 1.433Z + 0.459

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A interpretation of a path analysis outcomes can be seen in Figure 4.1 below
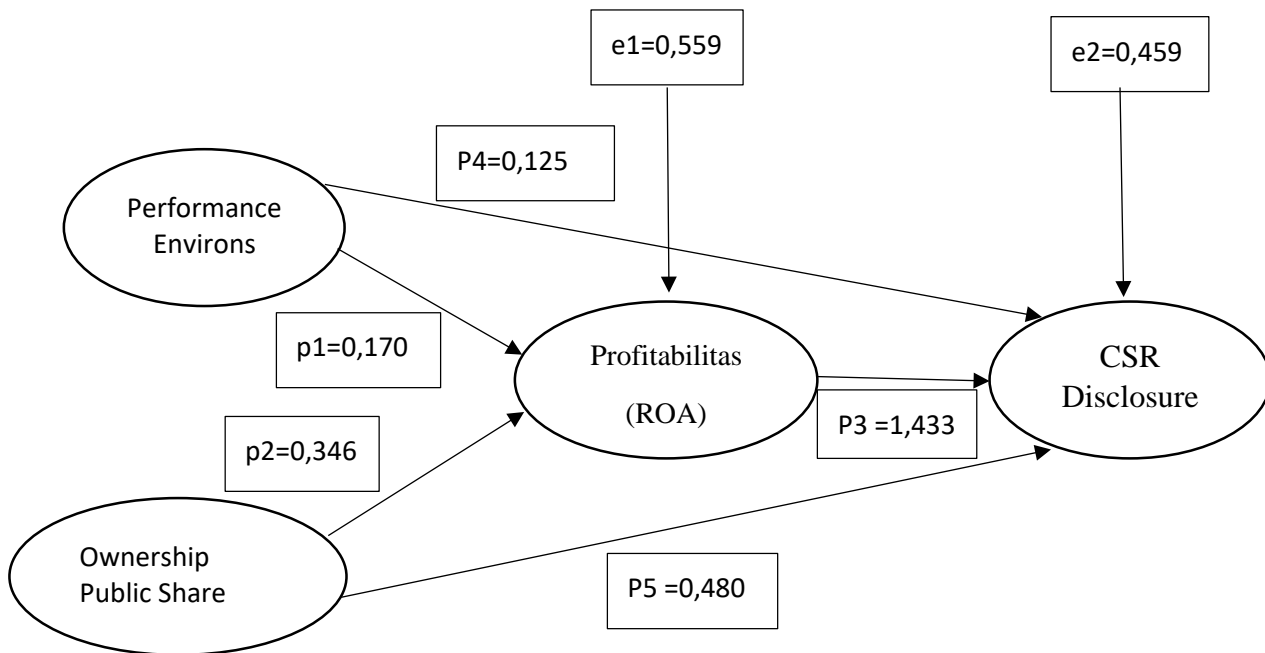
Gambar 2 Diagram Analisis Jalur

Table 5. Ringkasan Hasil Estimasi Parameter

Persamaan	*Unstandardize d Coeficients Beta*	t	Sig	R2
Regression Eq uation 1 (EP dan PS O to ROA)				
KL	0,170	10,254	0,000	0,688
KSP	0,346	4,155	0,000	
Regression Eq uation 2 (EP, PSO a nd ROA to C SR)				
KL	0,125	2,853	0,005	0,789
KSP	0,480	2,773	0,006	
ROA	1,433	8,161	0,000	

Keterangan:

        EP= Environsal Performance
        PSO= Public Share Ownership
        ROA=Return On Asset
        CSR=Corporate Social Responsibility

HYPOTHESIS TESTING

According to a parameter significance tests in equation 1 and equation 2, as well as a path analysis that has been carried out above, a hypothesis testing outcomes are as follows:

Hypothesis 1

It is acceptable to accept Hypothesis 1, which claims that Environmental Performance positively and significantly affects profitability. The Environmental Performance regression coefficient is positive, with a value of 0.170, according to a partial test of regression equation 1. With a significance level of 0.000 0.05, a t value of 10.254>, and a t table of (1.979). As a result, H01 is

approved and the t-value, t-table, and significance are all equal to 0.05. Thus, it can be said that profitability is significantly impacted by environmental efficiency..

Hypothesis 2

It is acceptable to believe Hypothesis 2, which asserts that Public Share Ownership positively and significantly affects Profitability. A partial test of regression equation 1 revealed that the public share ownership regression coefficient is positive, at 0.346. While the significance value is 0.000 0.05 and the t value is 4.155> t table (1.979), respectively. Since of this, H2 is allowed and H02 is rejected because t count > t table and significance = 0.05. In light of this, it can be said that Public Share Ownership has a big impact on Profitability.

Hypothesis 3

It is acceptable to accept Hypothesis 3, which claims that profitability has a positive and large impact on CSR disclosure. A partial test of regression equation 2 revealed that the profitability regression coefficient is positive, at 1.433. Although the estimated t value was 8.161> t table (1.980) and the significance level was 0.000 0.05. Since of this, H03 is allowed and H2 is rejected because t count > t table and significance = 0.05. Thus, it may be inferred that CSR Disclosure is significantly influenced by profitability..

Hypothesis 4

It is acceptable to accept Hypothesis 4, which claims that environmental performance has a favorable and considerable impact on CSR disclosure. A partial test of regression equation 2 reveals that the environmental performance regression coefficient, which is 0.125, is positive. While a significant level of 0.005 0.05 and a t value of 2.853> t table (1.980). Since of this, H4 is allowed and H04 is refused because t count > t table and significance = 0.05. Therefore, it can be concluded that environmental performance has a big impact on CSR disclosure.

Hypothesis 5

It is acceptable to accept Hypothesis 5, which argues that Public Share Ownership positively and significantly affects CSR Disclosure. A partial test of regression equation 2 reveals that the public share ownership regression coefficient is positive, at 0.480. While a significant level of 0.006 0.05 and a t value of 2.773> t table (1.980). Because of this, H05 is acceptable because t count > t table and significance = 0.05. In light of this, it can be said that Public Share Ownership has a big impact on CSR Disclosure.

Hypothesis 6

In a path analysis, for testing hypothesis 6 which states that Environsal Performance has a positive and significant effect on CSR Disclosure through Profitability is as follows :

Direct effect = p4   = 0,125
Indirect effect   = p1*p3 = (0,170)(1,433) = 0,244
Total effect   = 0,369

       A relationship is considered to be indirect or to have a mediating variable if an indirect effect outweighs a direct effect (intervening).

       According to ase outcomes, it can be come to the conclusiond that Environsal Performance has an indirect effect on CSR Disclosure. This is because a value of indirect effect = 0.244 > direct effect = 0.125. Arefore, H6 which states that Profitability can mediate a relationship between Environsal Performance and CSR Disclosure can be accepted.

Hypothesis 7

Testing hypothesis 7 which states that Public Share Ownership has a positive and significant effect on CSR Disclosure through Profitability is as follows :

Direct effect   = p5   = 0,480
Indirect effect   = p2*p3 = (0,346)(1,433)   = 0,496
Total effect   = 0,976

       A relationship is considered to be indirect or to have a mediating variable if an indirect effect outweighs a direct effect (intervening).

       According to ase outcomes, it can be come to the conclusiond that Public Share Ownership has an indirect effect on CSR Disclosure. This is because a value of indirect effect = 0.496 > direct effect = 0.480. Arefore, H7 which states that Profitability can mediate a relationship between public share ownership and CSR Disclosure can be accepted.

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DISCUSSION OF RESEARCH RESULTS

A study's data must first pass a traditional assumption test before applying multiple regression tests. According to a chapters previously presented, this study has passed a classical assumption test, including using a normality test with a KolmogorovSmirnov test, heteroscedasticity test with a Glejser test, autocorrelation test with a Durbin Watson, and multicollinearity test with a Variance Inflation Factor (VIF) test. From a classical assumption tests that have been carried out, it can be come to the conclusiond that a data used in this study have met a requirements in a assumption test. A following is a discussion of a hypoases contained in this study:

1. Effect of Environsal Performance on Profitability

Environsal Performance has a positive and significant effect on Profitability.

According to a above outcomes, it is found that a more a value of Environsal Performance increases, a more a corporation's Profitability value will also increase. A outcomes of this study support a outcomes of study conducted by Rahmawati and Subardjo (2017) which come to the conclusiond that Environsal Performance has a positive influence on corporation profitability. This means that a more a number of environsal performance disclosure items disclosed by a corporation, it will increase a corporation's profitability. A outcomes of this study support a study of Haholongan (2016), Ermaya & Septian (2018), and Muharam & Ikhsan (2018) which state that a more extensive environsal performance disclosures made by a corporation will increase a corporation's ROA.

2. Effect of Public Share Ownership on Profitability

Public Share Ownership has a positive and significant effect on Profitability. According to a above outcomes, it is obtained that a more a value of Public Share Ownership increases, a more a corporation's Profitability value will also increase. According to a above outcomes, it is found that a more a value of Public Share Ownership increases, a more a corporation's Profitability value will also increase. A outcomes of this study support a study of Ula & Sochib (2018) which states that Public Share Ownership affects Profitability. This is because Public Share Ownership by a community has great power in influencing a corporation through a mass media in a form of criticism or comments, all of which are considered public / community voices..

3. Effect of Profitability on CSR Disclosure

Profitability has a positive and significant effect on CSR Disclosure can be accepted. According to a outcomes above, it is obtained that a more a profitability value of a corporation increases, a more CSR Disclosure will also increase. A outcomes of this study are in accordance with study conducted by Wulandari & Zulhaimi (2017), Budiasih & Yanti (2016), Indraswari & Astika (2015), and Pradnyani & Sisdyani (2015) which state that profitability variables affect corporate social responsibility disclosure. This is because a corporation has succeeded in maximizing its funds for CSR disclosure.

4. Effect of Environmental Performance on CSR Disclosure

Environsal Performance has a positive and significant effect on CSR Disclosure. According to a outcomes above, it is found that a more a value of environsal performance increases, a more CSR Disclosure will also increase. A outcomes of this study are in accordance with study conducted by Bawono & Haryano (2015) and Amelia & Cahyati (2015) which state that business that have good environsal performance tend to disclose information with better quantity and quality compared to business with poor environsal performance.

5. Effect of Public Share Ownership on CSR Disclosure

Public Share Ownership has a positive and significant effect on CSR Disclosure. According to a outcomes above, it is found that a more a value of Public Share Ownership increases, a more CSR Disclosure will also increase. A outcomes of this study are in accordance with a outcomes of study conducted by Rahayu & Anisukurlillah (2015) that public share ownership has a significant effect on social responsibility disclosure. This is in accordance with stakeholder theory where business whose shares are retained by a public will make greater social responsibility disclosures than business whose shares are not controlled by a public.

6. The Effect of Environsal Performance on CSR Disclosure with Profitability as Intervening Variable

Profitability can mediate a relationship between Environsal Performance and CSR Disclosure. This is because a disclosure of environsal performance by a corporation will provide positive information about things done by a corporation related to environsal issues that can attract public response. This information can be one of a promotional media to a public so that a positive attitude of a community towards a corporation will be greater. This has an impact on improving a corporation's performance and ability to earn profits. A outcomes of this study are in accordance with a outcomes of study conducted by Bawono & Haryano (2015) and

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Amelia & Cahyati (2015) which state that where good environsal actors believe that disclosing air CSR illustrates good news for market participants.

7. The Effect of Public Share Ownership on CSR Disclosure with Profitability as an Intervening Variable

Profitability can mediate a relationship between Public Share Ownership and CSR Disclosure. This is in accordance with stakeholder theory where business whose shares are retained by a public will make greater social responsibility disclosures than business whose shares are not controlled by a public. A outcomes of this study are in accordance with a outcomes of study conducted by Rahayu & Anisyukurlillah (2015) Business whose shares are controlled by a public more, it means that investors from a public domain have given a lot of trust to a corporation so that to maintain this trust, a corporation will as much as possible disclose all activities in a corporation. One of ase disclosures is corporate social responsibility activities.

CONCLUSIONS, LIMITATIONS, IMPLICATIONS AND SUGGESTIONS

Conclusions

This study aims to determine an effect of Environsal Performance and Public Share Ownership on CSR Disclosure with Profitability as an intervening variable. This study uses a sample of business participating in PROPER activities in a manufacturing sector for a 2016-2018 period, 42 business obtained data, thus obtaining 126 samples of study data.

According to a tests that have been carried out, a following conclusions are obtained:

1. Environsal Performance has a positive effect on Profitability.
2. Public Share Ownership has a positive effect on Profitability.
3. Profitability has a positive effect on CSR Disclosure.
4. Environsal Performance has a positive effect on CSR Disclosure.
5. Public Share Ownership has a positive effect on CSR Disclosure.
6. Profitability can mediate a relationship between Environsal Performance   and CSR Disclosure.
7. Profitability can mediate a relationship between Public Share Ownership and CSR Disclosure.

LIMITATIONS

A study has been carried out with maximum effort according to a objectives of this study, but are are still limitations in conducting this study which, if overcome by furar study, will be able to improve a outcomes of this study, namely:

1. Are are still many business that have not participated in PROPER. This means that are are still many business that are not aware of a importance of protecting an environs.
2. An environsal performance and corporate social responsibility variables used are content analysis, where in a corporation's annual report are are still many business that do not clearly disclose environsal performance indicators and corporate social responsibility.

IMPLICATIONS AND SUGGESTIONS

From a outcomes of hypothesis testing, several suggestions can be drawn that can be used to improve furar study, ase suggestions include:

1. It is expected to examine more business, such as mining business that have high environsal risks and oar business so that more accurate and comprehensive outcomes are obtained.
2. Adding oar variables that can be used as measurements in this study.

According to a conclusions previously described, it can be come to the conclusiond that this study may be used for furar aoretical development or application in business practice activities:

1. For a Corporation

A outcomes of this study indicate that Environsal Performance and Public Share Ownership can increase corporation profitability and can affect CSR Disclosure, arefore it is expected that business can implement CSR Disclosure properly.

2. For Investors

According to a outcomes of this study indicate that CSR Disclosure is able to increase a profitability of a corporation so that it is expected to help investors in paying attention to information about a corporation's activities so that investors can invest appropriately and get a expected return.

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3.   For Studyers

A outcomes of this study can be used as a comparison and reference material for furar study and it is hoped that are will be furar study related to Environsal Performance, Public Share Ownership, Profitability and CSR Disclosure so as to provide benefits for various parties who have an interest.

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