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The Effect of Environmental Performance and Corporate Social Responsibility Disclosure on Financial Performance of Energy Sector Companies Listed on the Indonesia Stock Exchange for the 2021-2024 Period

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ABSTRACT

This study aims to analyze the influence of environmental performance and corporate social responsibility disclosure on financial performance in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. This study employed a quantitative approach using secondary data obtained from annual reports, sustainability reports, and PROPER ratings. The population consisted of energy sector companies listed on the Indonesia Stock Exchange, while the sample was selected using a purposive sampling method, resulting in 22 companie with 88 samples.. Data were analyzed using multiple linear regression. The results showed that environmental performance had no effect on financial performance, while corporate social responsibility disclosure had a positive effect on financial performance. The results simultaneously show that environmental performance and corporate social responsibility disclosure have an impact on financial performance.

INTRODUCTION

Indonesia's energy sector faces significant challenges due to fluctuating global oil and gas prices. This price instability impacts export revenues and the domestic economy, while also limiting the government's fiscal space. (Ministry of Finance, 2023). Declining oil prices have led to a decline in oil export revenues and negatively impacted the financial performance of energy sector companies. This situation is occurring globally and affecting all oil producers in the energy sector. The impact of this decline in revenue has depressed companies' net profits and profit margins. Although net sales increased in some periods, profits have declined due to reduced oil export revenues and increased operational costs, thus reducing the economic resilience of energy sector companies (Kontan, 2023).

Profit is one factor that can be used to assess a company's financial performance (Budi & Zuchrohuni, 2020). Good financial performance is characterized by positive company growth, while poor financial performance is characterized by a company's low growth capacity (Tjandrati, 2022).

The financial performance of energy sector companies listed on the IDX for the 2021-2024 period is unstable , experiencing fluctuations and a tendency for ROA to decline. The decline in ROA was generally caused by lower profits due to commodity price fluctuations, rising operating costs, and asset growth not matched by a proportional increase in profits. Financial performance declined in 2024 due to lower revenue from its core business segments and a significant increase in operating costs, which could reduce net income (Kontan, 2025). This condition indicates that some companies have not been able to efficiently utilize their assets to generate profits, potentially impacting their overall financial performance.

Energy companies, in carrying out their activities to generate profits, certainly have an impact on the environment. Therefore, it is important for companies not only to maximize profits but also to consider *people* and *the planet* (Elkington, 2021). Companies must have good environmental performance to maintain the company's image among *stakeholders (* Ladyve et al., 2020). Therefore, a company's financial performance can be influenced by various factors, including *environmental performance* (EP) . In energy sector companies, there are indications of a positive, but inconsistent, relationship. The inconsistency in the relationship between EP and ROA is also supported by the findings of Zhou et al. (2020) and Busch & Lewandowski (2022), who stated that the impact of environmental performance is generally long-term, while ROA is more sensitive to short-term financial and operational conditions.

Corporate social responsibility disclosure reflects the company's commitment to environmental and social sustainability. Through the concept of *corporate social responsibility disclosure*, the company's commitment is not only to shareholders but also to employees, consumers, the surrounding *community*, *the community*, and the government. which is carried out well can increase the company's profitability, thus having a positive impact on financial performance as measured using ROA.

In energy sector companies listed on the IDX, the relationship between *corporate social responsibility disclosure* and ROA is not always consistent or directly proportional. In some companies, increased CSR *disclosure* is not always accompanied by increased ROA, while fluctuations in profitability still occur despite high levels of *corporate social responsibility disclosure.* relatively stable. Conversely, some companies experienced significant increases in ROA despite relatively limited growth in CSR disclosure. Companies with *corporate social responsibility disclosure* High ROA sometimes indicates good ROA, but ROA is also greatly influenced by external and operational factors that can reduce ROA despite *corporate social responsibility disclosure.* remains high. So, *corporate social responsibility disclosure* plays a role in supporting the company's image and sustainability, but does not always have a direct positive impact on ROA in the short term (Purwaningsih, 2020).

Corporate social responsibility disclosure and *environmental performance is needed to support the improvement of the company's financial performance, because it contributes to strengthening the* company's legitimacy and reputation and increasing stakeholder trust, while helping the company control risks and encourage operational efficiency.

Research conducted by Sobhan et al. (2025), Orlitzky (2021), Khan et al. (2019), Li & Zheng (2019), and Haninun et al. (2018) found that *environmental performance* positively impacts ROA, indicating that environmental performance benefits investors by maintaining trust, minimizing risk, and ensuring the sustainability of company operations. However, Feng and Wang (2019), Phan et al. (2020), and Fitra et al. (2020) (2024)obtained different results, indicating that environmental performance negatively impacts ROA.

Apart from *environmental performance*, *corporate social responsibility disclosure* also has an impact on ROA . This is evident from research conducted by Garrouch et al. (2025), Ang Swat et al. (2024), Chantziaras et al. (2021), Khalil (2023), and Kamilah (2020), which shows that this research makes a significant contribution to understanding the role of CSR *disclosure* in improving corporate financial results. Different research results were obtained by Veltri et al. (2018), Krausz et al. (2019), and Eha et al. (2025), indicating a negative impact of *corporate social responsibility disclosure.* on ROA. This indicates that the company has not yet controlled and improved its financial performance.

Research on the application of *environmental performance* and *corporate social responsibility disclosure Inconsistent results were found* regarding *financial performance* . This prompted further analysis. The declining *financial performance* in the energy sector was the reason for selecting that sector as the focus of this study.

Environmental performance is a company's ability to manage and reduce the impact of its operations on the environment, including pollution control, efficient use of resources, and compliance with environmental standards such as the PROPER rating in Indonesia (Damayanti et al., 2023). Previous research has shown that environmental performance , as measured by PROPER, can impact a company's financial performance . Better environmental performance tends to elicit a positive response from investors, which can contribute to increased company value and profitability (Azdra, Siregar, & Putra, 2023). Similarly, Damanik and Yadnyaya (2017) found that environmental performance positively impacts financial performance in high-growth companies, as these companies are generally better able to derive economic benefits from investments in environmental initiatives.

H1: *Environmental performance* has a *positive* effect on *financial performance* in energy sector companies listed on the IDX for the 2021-2024 *period* .

Corporate social responsibility is defined as organizational policies and actions that consider the social, environmental, and economic interests and expectations of stakeholders, beyond the company's legal obligations (Aguinis, 2020). The concept of corporate social responsibility generates public trust in the company (Asih & Winarso, 2024). Research conducted by Ang Swat et al. (2024) states that there is an influence of *corporate social*

responsibility disclosure on financial performance . *And in her* research, Kamilah (2020 *) states Corporate social responsibility disclosure* can improve a company's financial performance. When *a company demonstrates to the public that it shares its social actions, it increases its legitimacy in society and receives a* response from stakeholders.
H2: Corporate *social responsibility disclosure has a positive* effect on *financial performance* in energy sector companies listed on the IDX for the *2021-2024 period* .

to align their activities with societal expectations to gain stakeholder acceptance and support . *Environmental performance* and *corporate social responsibility Disclosure* serves as a form of accountability that can strengthen stakeholder trust and enhance a company's reputation. Consequently, greater transparency and sustainability disclosure can positively contribute to financial performance *by* driving long-term profitability and business sustainability (Yazid & Maryani, 2025). This is proven by research conducted by Khan et al. (2019), Li & Zheng (2019), Orlitzky (2021), and Haninun et al. (2018) which shows that *environmental performance has a positive effect on* financial *performance . Research on the* influence *of corporate social responsibility disclosure* on *financial performance* conducted by Ang Swat et al. (2024), Chantziaras et al. (2021), Khalil (2023), Kamilah *(2020) shows that corporate social responsibility disclosure* has a *positive effect* on *financial performance* . Legitimacy theory shows that each variable has a *relationship to financial performance* .
H3 *: Environmental performance* and *corporate social responsibility disclosure has* a positive effect on *financial performance* in energy sector companies listed on the IDX for the 2021-2024 period.

RESEARCH METHODS

This study uses a quantitative method because the research data is in the form of numbers and the analysis uses statistics to obtain the results of the predetermined hypothesis test. The study uses secondary data obtained from annual reports, sustainability reports, and PROPER ratings. The population used in this study is all energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2024, consisting of 91 companies. The sampling technique used in this study is the *n -probability sampling method.* with the *purposive sampling type,* the selected sample is 22 companies with a 4-year observation period became a sample of 88. This study used multiple regression analysis, using analysis tools (data processing) with *SPSS 2.6* analysis *software*.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive statistics are used to provide an overview of the characteristics of research data. The following data is from the research conducted:

Table 2. Results of Descriptive Statistical Analysis

Variables	N	Minimum	Maximum	Mean	Std. Deviation
ROA	88	0.034	0.617	0.149	0.134
EP	88	3	5	4.06	0.835
CSR D	88	28,571	98,412	70,183	19,874

Source: SPSS 26 output results, 2026

Based on the results of descriptive statistical analysis, this study used 88 samples from energy sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2021–2024. *Financial performance* (ROA) has a minimum value of 0.034, a maximum value of 0.617, a mean value of 0.149, and a standard deviation of 0.134, indicating variations in the company's ability to generate profits from its assets. *Environmental performance* (EP) has a minimum value of 3, a maximum value of 5, a mean value of 4.06, and a standard deviation of 0.835, indicating that most companies have relatively good *environmental performance* with low variation. Meanwhile, *corporate social responsibility (CSR) is relatively good . disclosure* (CSR D) has a minimum value of 28.571, a maximum value of 98.412, a mean value of 70.183, and a standard deviation of 19.874, which reflects the differences in the level of CSR disclosure among the sampled companies .

Classical Assumption Test

Classical assumption tests are statistics that must be performed when analyzing multiple linear regression. The tests performed in this study include normality, multicollinearity, heteroscedasticity, and autocorrelation.

Table 3. Results of the Classical Assumption Test

Classical Assumption Test	Indicator	Results	Information
Normality Test	Asymp. Sig. (2-tailed)	0.197	Normal
Multicollinearity Test	VIF EP, CSR D	1.016 , 1.016	There is no multicollinearity
Heteroscedasticity Test	Scatterplot	The points in the data distribution are spread out and do not form a particular pattern.	There is no heteroscedasticity
Autocorrelation Test	Durbin-Watson	Durbin-Watson = 1.765 dU<d<4-dU 1.6999<1.765<2.3001	There are no signs of autocorrelation

Source: SPSS 26 output results, 2026

Multiple Regression Analysis Test

Multiple regression analysis aims to determine the influence of the relationship between independent variables, namely *environmental performance* (EP) and *corporate social responsibility disclosure* (CSRD) on the dependent variable, namely *financial performance* .

Table 4. Results of Multiple Regression Analysis Test

Variables	Coefficients	$t_{statistics}$	Sig.	Information
Constant	0.359	4,580	0.000	
EP	0.011	0.654	0.515	H1 is rejected
CSR D	0.002	3,425	0.001	H_2 accepted

Source: SPSS 26 output results, 2026

Simultaneous Hypothesis Test Results (F Test)

Simultaneous hypothesis testing (F test) is useful for determining how far the independent variables influence each other in explaining the dependent variable.

Table 5. F Test Results

Model	F count	Sig.	Sum of Squares	Information
Regression	6,457	0.002	0.208	H_3 accepted

Source: SPSS 26 output results, 2026

The Impact of *Environmental Performance* on *Financial Performance* in Energy Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2021-2024 Period

It shows that *environmental performance* measured using PROPER does not have a significant effect *on financial performance (ROA*). This is indicated by a significance value of 0.515 > 0.05, so H_0 is accepted and Ha is rejected. This means that *environmental performance does not have a significant* effect on *Financial performance* , as measured by *Return on Assets (ROA), indicates that the level of environmental performance of companies has* not significantly impacted the financial performance of energy sector companies listed on the Indonesia Stock Exchange for the 2021–2024 period. The findings of this study align with those of Feng and Wang (2019), Phan et al. (2020), and Fitra et al., (2024)which show that that *Environmental performance* has no effect on *financial performance* . Meanwhile, legitimacy theory is not in line with this study, which states that companies carry out their environmental responsibilities to gain legitimacy and maintain good relations with stakeholders.

The Effect of *Corporate Social Responsibility Disclosure* on *Financial Performance* of Energy Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2019-2024 Period

Based on *the* research results , *it is known that corporate social responsibility disclosure has a calculated t value > t table, namely 3.425 > 1.988 with a significance value of 0.001 < 0.05. These results indicate that H_0 is rejected and Ha is accepted. Thus, corporate social* responsibility *disclosure has a positive* effect *on* financial performance which is *proxied* using Return on *Assets* (*ROA*) . *This finding indicates* that *the more* extensive *the disclosure of CSR information by a company, the* better the financial performance produced by the company. The results of this study can be explained through the Legitimacy Theory proposed by Dowling and Pfeffer (1975). The theory explains that companies seek to gain recognition and acceptance from society by carrying out activities that are in accordance with social values and expectations.

The findings in this study are in line with research conducted by Garrouch et al. (2025) , Ang Swat et al. (2024), Chantziaras et al. (2021), Khalil (2023), Kamilah (2020) showed that this research makes a significant contribution to the understanding of the role of CSR *disclosure in* improving corporate financial results. However , *this* is not in line with research conducted by Veltri et al. (2018), Krausz et al. (2019) and Eha et al. (2025), which showed *no* influence from *corporate social responsibility disclosure* . on *financial performance* . This indicates that the company has not yet utilized how well management can control and improve financial *performance*.

The Influence of *Environmental Performance* and *Corporate Social Responsibility Disclosure* on *Financial Performance* of Energy Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2021-2024 Period

It shows that the F test results obtained a $_{\text{calculated F value}}$ of 6.457 > F $_{\text{table}}$ of 3.32 with a significance value of 0.002 < 0.05. These results indicate that H_0 is rejected and Ha *is accepted. Thus, environmental performance* $_{\text{and}}$ *corporate* social *responsibility disclosure* simultaneously *have a significant effect* on *financial performance* proxied by *Return on Assets* (*ROA*) . *This study shows that the financial performance of energy sector companies is not* only influenced by one factor, but is also *influenced by a combination of environmental performance and corporate social* responsibility *disclosure*.

The results of this study are in line with The legitimacy theory proposed by Dowling and Pfeffer (1975). Legitimacy theory states that companies must carry out activities in accordance with the values, norms, and expectations of society in order to obtain social legitimacy. This legitimacy theory also *shows* that each variable has a relationship to *financial performance. Environmental performance and corporate social responsibility* disclosure *are ways* for *companies to demonstrate social and* environmental responsibility that increases *stakeholder trust. The combination of the two* encourages increased *financial performance* because *stakeholders* provide greater support and trust, so that companies gain profits and long - *term business sustainability*.

CONCLUSION AND SUGGESTIONS

Based on the results of the discussion, environmental performance partially has no effect on financial performance, while corporate social responsibility disclosure partially has a positive effect on financial performance. Then environmental performance and corporate social responsibility disclosure have a simultaneous effect on financial performance.

The results of the study indicate that corporate social responsibility disclosure has a stronger influence on financial performance than environmental performance, because corporate social responsibility disclosure information is more easily accessible to stakeholders which can directly influence their trust and perception, while environmental performance provides long-term benefits. This study is limited because it only uses environmental performance and corporate social responsibility disclosure variables, and ROA as the only proxy for financial performance, a relatively short observation period, and focuses on the energy sector.

Suggestion

Companies must increase CSR disclosure to enhance investor confidence and financial performance, while maintaining environmental performance to ensure long-term sustainability.

Investors and potential investors should evaluate the overall performance of a company before making an investment decision, considering not only financial performance but also other factors that may affect the quality and accuracy of the investment decision .

Further research is recommended to include additional variables, extend the study period, and examine different sectors for broader results.

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