

# **Pengaruh Pengungkapan *Sustainability Report* Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur**

Oleh:

**Salma Nurul Aini Haq**

## **ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh pengungkapan *sustainability report* dan ukuran perusahaan terhadap kinerja keuangan. Penelitian dilakukan pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018-2020. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan dan laporan keberlanjutan perusahaan selama tahun 2018-2020. Pengambilan sampel secara purposive sampling menggunakan 11 perusahaan sebagai sampel data. Uji regresi linier berganda digunakan untuk melihat pengaruh variabel bebas terhadap variabel terikat. Hasil analisis menunjukkan bahwa *sustainability report* dimensi sosial berpengaruh terhadap kinerja keuangan. Sedangkan *sustainability report* dimensi ekonomi, dimensi lingkungan, dan ukuran perusahaan tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: Kinerja Keuangan, *Sustainability Report*, Ukuran Perusahaan.

# **Effect of Sustainability Report Disclosure and Company Size on Performance Finance in Manufacturing Companies**

By:

**Salma Nurul Aini Haq**

## **ABSTRACT**

This study aims to examine the effect of sustainability report disclosure and company size on financial performance. The subject of this research was the manufacturing companies indexed in Indonesia Stock Exchange for the periode of 2018-2020. The type of the data used in this research was the secondary data in the form of financial reports and sustainability reports for 2018-2020. The sampling technique used in this research was the purposive sampling. The number of sample of this research was 11 companies. The data analyzing technique used in this research was through the multiple linear regressions. The result of this research was that the social dimension of sustainability report affected the financial performance; however, the economic dimension, the environmental dimension of sustainability reports, and company size have no effect on financial performance.

Keywords: Financial Performance, Sustainability Report, Company Size.