

**PENGARUH SUSTAINABILITY REPORT
TERHADAP KINERJA KEUANGAN
(Studi Pada Perusahaan Manufaktur yang Terdaftar
Di Bursa Efek Indonesia Periode 2020-2022)**

Oleh

Muhammad Thariq Syahtria

1812120058

ABSTRAK

Penelitian ini bertujuan membuktikan secara empiris pengaruh sustainability report terhadap kinerja keuangan. Penelitian ini dilakukan pada perusahaan di Bursa Efek Indonesia periode tahun 2020-2022 dengan mengakses web resmi *www.idx.co.id*. Populasi pada dalam penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia dan merilis laporan keberlanjutan secara terus menerus periode tahun 2020-2022. Penelitian ini menggunakan metode regresi linier berganda dengan pengambilan sampel menggunakan teknik *purposive sampling* dan menghasilkan 17 perusahaan dengan data observasian sebanyak 51. Hasil pengujian ini menunjukkan sustainability report terhadap kinerja sosial berpengaruh signifikan pada luas kinerja keuangan perusahaan, sedangkan sustainability report kinerja ekonomi dan lingkungan tidak berpengaruh terhadap kinerja keuangan.

Kata kunci : *Sustainability Report*, Kinerja Keuangan

ABSTRACT

THE EFFECT OF SUSTAINABILITY REPORT ON FINANCIAL PERFORMANCE (A STUDY OF REGISTERED MANUFACTURING COMPANIES ON THE INDONESIAN STOCK EXCHANGE FOR THE 2020-2022 PERIOD)

**By:
MUHAMMAD THARIQ SYAHTRIA**

The purpose of this research was to empirically find out the effect of sustainability reports on financial performance. This research was conducted on companies on the Indonesia Stock Exchange for the 2020-2022 period by accessing the official website www.idx.co.id. The population in this research were companies listed on the Indonesian Stock Exchange and releasing sustainability reports continuously for the 2020-2022 period. This research used a multiple linear regression method with sampling using a purposive sampling technique and produced 17 companies with 51 observation data. The result of this test showed that sustainability reports on social performance had a significant effect on the company's financial performance, while sustainability reports on economic and environmental performance did not have any effect on financial performance.

Keywords: Sustainability Report, Financial Performance.