

**ANALISIS PENERAPAN *SUSTAINABLE DEVELOPMENT GOALS* (SDGs)
DAN *SUSTAINABILITY REPORT* TERHADAP PROFITABILITAS
(Studi kasus pada sektor Perbankan yang terdaftar di Bursa Efek Indonesia
Tahun 2020 – 2022)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji apakah terdapat pengaruh *Sustainable Development Goals* (SDGs) dan *Sustainability Report* terhadap Profitabilitas. Variabel independen dalam penelitian ini ialah *Sustainable Development Goals* (SDGs) dan *Sustainability Report*. Sedangkan variabel dependennya ialah Profitabilitas. Populasi yang digunakan dalam penelitian ini adalah perusahaan perbankan yang terdaftar di BEI pada tahun 2020-2022. Jumlah sampel yang digunakan adalah 29 perusahaan perbankan. Metode pengumpulan data menggunakan teknik purposive sampling. Teknik analisis data pada penelitian ini menggunakan analisis regresi linier berganda yang diolah menggunakan SPSS versi 22. Hasil penelitian menunjukkan bahwa pada penerapan *Sustainable Development Goals* (SDGs) tidak berpengaruh signifikan terhadap profitabilitas sedangkan *Sustainability Report* dimensi ekonomi berpengaruh terhadap profitabilitas.

Kata kunci: *Return on Assets (ROA), Sustainable Development Goals (SDGs), Sustainability Report.*

**ANALYSIS OF THE IMPLEMENTATION OF SUSTAINABLE
DEVELOPMENT GOALS (SDGs) AND SUSTAINABILITY REPORT ON
PROFITABILITY
(Case study in the Banking sector listed on Indonesian Stock Exchange 2020 –
2022)**

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ABSTRACT

This research purpose was to test whether there was an effect of the Sustainable Development Goals (SDGs) and the Sustainability Report on Profitability. The independent variable in this research was the Sustainable Development Goals (SDGs) and Sustainability Report. Meanwhile, the dependent variable was Profitability. The population used in this research was companies and banks registered on the IDX in 2020-2022. Several samples used were 29 banking companies. The Data Collection method used a purposive sampling technique. Data analysis used was multiple linear regression analysis processes using SPSS version 22. Research results showed that implementing Sustainable Development Goals (SDGs) did not have a significant effect on profitability while the Sustainability Report affected the economic dimension of profitability.

Keywords: Return on Assets (ROA), Sustainable Development Goals (SDGs), Sustainability Report.