

ABSTRACT

THE EFFECT OF ECONOMIC, ENVIRONMENTAL, AND SOCIAL DISCLOSURE ON FIRM VALUE WITH FINANCIAL PERFORMANCE AS AN INTERMEDIATE VARIABLE

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Sustainability report is a report that contains not only financial performance information, but also non-financial information consisting of information on economic, environmental and social activities. Research on sustainability reports is growing, but there is not much research on economic, environmental, and social disclosures separately and combining them with financial performance and firm value. This study aims to obtain empirical evidence about the effect of economic, environmental, and social disclosures on firm value and financial performance as well as the indirect effect of economic, environmental, and social disclosures on firm value through financial performance. The samples used in this study were financial sector companies that published annual reports and sustainability reports in 2020 to 2022. Research was conducted on 32 financial sector companies for 3 years (2020-2022). The analysis method uses Partial Least Square with SmartPLS software version 4.

Keywords: Economic Disclosure, Environmental Disclosure, Social Disclosure, Financial Performance, Company Value

