

ABSTRAK

Pengaruh Pengungkapan Sustainability Report dalam Memoderasi Hubungan Pengungkapan Enterprise Risk Management Terhadap Kinerja Perusahaan

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Penelitian ini bertujuan untuk mengkaji pengaruh pengungkapan *Enterprise Risk Management* (ERM) terhadap kinerja perusahaan serta menguji peran *Sustainability Report* (SR) sebagai variabel moderasi. Populasi pada penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Penentuan sampel dalam penelitian ini dilakukan dengan teknik *purposive sampling* dan mendapatkan 16 perusahaan dengan periode pengamatan 3 tahun dan didapatkan total sampel yang diperoleh yaitu sebanyak 48. Pengungkapan ERM diukur menggunakan indeks pengungkapan berbasis pedoman *International Standardization Organization* (ISO 31000), sedangkan kinerja perusahaan diukur dengan *Economic Value Added* (EVA). Sustainability Report dianalisis berdasarkan tingkat pengungkapan yang mengacu pada standar *Global Reporting Initiative* (GRI). Pengelolaan data dalam penelitian ini menggunakan SPSS V23. Metode analisis data yang digunakan adalah *Moderated Regression Analysis* (MRA) dengan pendekatan kuantitatif. Hasil penelitian menunjukkan bahwa pengungkapan ERM berpengaruh signifikan terhadap kinerja perusahaan. Selain itu, pengungkapan *Sustainability Report* memperkuat hubungan antara pengungkapan ERM dan kinerja perusahaan.

Kata kunci: *Enterprise Risk Management, Sustainability Report, Kinerja Perusahaan*

ABSTRACT

THE EFFECT OF SUSTAINABILITY REPORTING DISCLOSURES IN MODERATING THE RELATIONSHIP BETWEEN ENTERPRISE RISK MANAGEMENT (ERM) DISCLOSURES ON COMPANY PERFORMANCE

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This study aims to examine the effect of Enterprise Risk Management (ERM) disclosure on company performance and examine the role of Sustainability Report (SR) as a moderating variable. The population in this study are energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2023 period. The sample determination in this study was carried out using purposive sampling technique and obtained 16 companies with an observation period of 3 years and obtained a total sample of 48. ERM disclosure is measured using a disclosure index based on the International Standardization Organization (ISO 31000) guidelines, meanwhile company performance is measured by Economic Value Added (EVA). Sustainability Report is analyzed based on the level of disclosure that refers to the Global Reporting Initiative (GRI) standard. Data management in this study used SPSS V.23. The data analysis method used is Moderated Regression Analysis (MRA) with a quantitative approach. The results showed that ERM Disclosure has a significant effect on Company Performance. In addition, the Disclosure of Sustainability Report strengthens the relationship between ERM Disclosure and Company Performance.

Keywords: Enterprise Risk Management, Sustainability Report, Company Performance

