

ABSTRAK

PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY DAN KINERJA LINGKUNGAN TERHADAP UPAYA PENCAPAIAN SUSTAINABLE DEVELOPMENT GOALS 2030

Oleh

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Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan Corporate Social Responsibility dan Kinerja Lingkungan terhadap upaya pencapaian Sustainable Development Goals 2030. Metode yang digunakan dalam penelitian ini adalah deskriptif kuantitatif dengan menggunakan SPSS versi 20. Populasi penelitian ini adalah seluruh perusahaan manufaktur dengan subsektor food and beverages yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode penelitian 2020-2022. Pemilihan sampel menggunakan purposive sampling menghasilkan 85 perusahaan sebagai sampel penelitian. Hasil penelitian menunjukkan bahwa Corporate Social Responsibility berpengaruh signifikan terhadap sustainability development goals sedangkan Kinerja Lingkungan tidak berpengaruh signifikan terhadap sustainability development goals.

Keywords : Corporate Social Responsibility, Kinerja Lingkungan, SDGs

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By

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This study aims to determine the effect of Corporate Social Responsibility disclosure and Environmental Performance on efforts to Achieving Sustainable Development Goals 2030. The method used in this research was descriptive quantitative using SPSS version 20. The population of this study were all manufacturing companies with the food and beverages subsector listed on the Indonesia Stock Exchange (IDX) with the research period 2020-2022. Sample selection using purposive sampling resulted in 85 companies as a research samples. The results indicated that Corporate Social Responsibility had a significant effect on Sustainable Development Goals. Meanwhile, Environmental Performance did not affect Sustainable Development Goals.

Keywords : Corporate Social Responsibility, Environmental Performance, SDGs