

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pengungkapan *Sustainability Report* kinerja Ekonomi, Lingkungan, Tenaga Kerja, Hak Asasi Manusia, Sosial, dan Tanggung Jawab Produk terhadap Kinerja Keuangan yang diproksikan kedalam *Return on Equity* dan *Return on Assets*.

Sampel yang digunakan dalam penelitian ini adalah seluruh perusahaan *go public* yang mengungkapkan *sustainability report* dari tahun 2013 hingga 2017 secara berturut-turut. Metode analisis data yang digunakan adalah statistik deskriptif dan regresi linier berganda, dengan pengujian hipotesis Uji Parsial. Hasil penelitian ini menunjukkan bahwa variable *Sustainability report* kinerja ekonomi berpengaruh terhadap *return on equity*, sementara kinerja lingkungan, kinerja tenaga kerja, kinerja hak asasi manusia, kinerja sosial dan kinerja tanggung jawab produk tidak berpengaruh terhadap *return on equity*. Kemudian dilihat dari *return on assets*, variabel kinerja lingkungan dan kinerja tanggung jawab produk berpengaruh terhadap *return on assets*, sementara variabel kinerja ekonomi, kinerja tenaga kerja, kinerja hak asasi manusia dan kinerja sosial tidak berpengaruh terhadap *return on assets*.

Kata kunci: *Sustainability Report*, Kinerja Keuangan, *Return on Equity* dan *Return on Assets*.

ABSTRACT

THE EFFECT OF SUSTAINABILITY REPORT DISCLOSURE ON FINANCIAL PERFORMANCE

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The purpose of this study was to find the effect of the Sustainability Reports disclosures on Economic, Environmental, Labor, Human Rights, Social Rights, and Product Responsibility on Financial Performance. It was enclosed within Return on Equity and Return on Assets.

The method of this study used descriptive statistics and multiple linear regression with partial hypothesis testing. The sample of this study was all public companies which revealed sustainability reports from 2013 to 2017.

The results of this study indicated that the Sustainability report of economic performance affected the effect of return on equity. Meanwhile, environmental performance, labor performance, human rights performance, social performance and product responsibility performance had not affected the return on equity. Then, return on assets, environmental performance variables and product responsibility performance affected the return on assets. Furthermore, the economic performance variable, labor performance, human rights performance and social performance had not affected the return on assets.

Keywords: Sustainability Report, Financial Performance, Return on Equity and Return on Assets