



ACCOUNTING DEPARTMENT

FACULTY OF ECONOMIC

UNIVERSITAS ANDALAS
ANDALAS UNIVERSITY

THESIS

THE INFLUENCE OF SUSTAINABILITY DISCLOSURE ON
FINANCIAL PERFORMANCE

(*Study of Non-Financial Companies Listed on the Indonesia Stock Exchange*)

By:

MUHAMMAD HABIB SYUKRI

1510534011

Thesis Advisor :Dr. Fauzan Misra, S.E., M.Sc., Ak., CA

*Submitted to fulfill the requirement in order to obtain bachelor degree of
economics*

PADANG

2019

	Alumna's University Number :	MUHAMMAD HABIB SYUKRI	Alumna's Faculty Number :
BIODATA			
a). Place/Date of Birth: Solok / 07 Juli 1997 b). Parent's Name: Syukri dan Murwati c). Faculty : Ekonomi d). Major : Accounting e). Student ID: 1510534011 f). Graduation Date : 30 September 2019 g). Grade : Very Satisfactory h). GPA: 3,25 i). Length of Study : 4 Year 1 Month j). Parent's Address : Jalan Perbatungan, Nagari Koto Baru, Kecamatan Kubung , Kabupaten Solok			
The Influence of Sustainability Disclosure on Financial Performance (Study of Non-Financial Companies Listed on the Indonesia Stock Exchange 2013-2017)"			
Thesis by : Muhammad Habib Syukri Thesis Advisor : Dr. Fauzan Misra, S.E., M.Sc., Ak., CA			
ABSTRACT			
<p>Sustainability reporting and company performance have become interesting topics to study in recent years. Sustainability reports are a form of corporate responsibility in non-financial aspects. The sustainability report consists of three aspects, namely the economic aspect, the social aspect and the environmental aspect. This research aims to examine the influence of sustainability reporting and its each aspect in the sustainability report on financial performance. The sample of this study were 7 non-financial companies listed on the Indonesia Stock Exchange during the period of 2013-2017. The independent variables in this study are the economic, environmental and social aspects measured by the Sustainability Reporting Disclosure Index (SRDI) based on the Global Reporting Initiative (GRI) version 4. The dependent variable is Return on Assets (ROA) as a measure of financial performance. This study uses secondary data obtained from the company website and Indonesia Stock Exchange website. The results of this study shows that all aspects of the sustainability report doesn't have significant effect on financial performance. This research indirectly showed that there are other factors greater influence on the company's financial performance than sustainability reporting.</p>			
<p>Keywords: sustainability reporting, return on assets, disclosure of economic aspect, disclosure of environmental aspect, disclosure of social aspect</p>			

ABSTRAK

Sustainability Reporting dan kinerja perusahaan menjadi topik yang menarik diteliti dalam beberapa tahun terakhir. *Sustainability Reporting* merupakan bentuk tanggung jawab perusahaan dalam hal non-keuangan. *Sustainability Reporting* terdiri atas tiga aspek yaitu aspek ekonomi, aspek lingkungan dan aspek sosial. Penelitian ini bertujuan untuk menguji hubungan antara *Sustainability Reporting* secara menyeluruh dan masing-masing aspek dalam *Sustainability Reporting* dengan kinerja perusahaan. Sampel penelitian ini adalah 7 perusahaan non-keuangan yang terdaftar di Burss Efek Indonesia selama periode tahun 2013-2017. Variabel independen dalam penelitian ini adalah dimensi ekonomi, dimensi lingkungan dan dimensi sosial yang di ukur dengan *Sustainability Reporting Disclosure Index* (SRDI) berdasarkan *Global Reporting Initiative* (GRI) versi 4. Variabel dependen dalam penelitian ini adalah *Return on Assets* (ROA) sebagai ukuran kinerja perusahaan. Penelitian ini menggunakan data sekunder yang diperoleh dari situs perusahaan dan situs Bursa Efek Indonesia. Hasil penelitian ini menunjukkan bahwa semua dimensi dari *Sustainability Reporting* tidak memiliki pengaruh yang signifikan terhadap kinerja perusahaan. Penelitian ini secara tidak langsung menunjukkan bahwa ada faktor lain yang lebih mempengaruhi kinerja perusahaan dibandingkan dengan *Sustainability Report*.

Keyword: sustainability reporting, return on assets, pengungkapan segi ekonomi, pengungkapan segi lingkungan, pengungkapan segi sosial

