

# PENGARUH PRAKTIK PENGUNGKAPAN SUSTAINABILITY REPORTING TERHADAP KINERJA KEUANGAN PERUSAHAAN PUBLIK DI INDONESIA

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## ABSTRAKSI

Penelitian ini bertujuan untuk mendeskripsikan indikator praktik pengungkapan Sustainability Reporting dalam annual report perusahaan publik di Indonesia dan menguji pengaruh praktik pengungkapan Sustainability Reporting terhadap kinerja keuangan perusahaan publik di Indonesia. Dengan metode judgment sampling, penelitian ini memperoleh sampel sebanyak 17 perusahaan publik. Pengujian dilakukan dengan menggunakan alat yang disebut PLS (Partial least Square). Hasil dalam penelitian ini adalah praktik pengungkapan Sustainability Reporting berpengaruh negatif terhadap kinerja keuangan perusahaan publik di Indonesia dengan kemampuan konstruk Sustainability reporting Disclosure terhadap konstruk kinerja keuangan hanya sebesar  $\pm 30\%$ . Selebihnya dijelaskan oleh variabel lain di luar konteks penelitian ini.

## ABSTRACT

The aims of this research is to description indicators of sustainability reporting disclosure in annual report's public company in Indonesia and to examined the influence of sustainability reporting disclosure to finance performance of public company in Indonesia. By judgment sampling method, this research get sample as many as 17 public company. Hypothesis testing done by Partial least Square (PLS). The result of this research is sustainability reporting disclosure have a negative influence to finance performance of public company in Indonesia with the ability of sustainability Reporting construct to finance performance construct is about 30%. Rest described by others variabel outside the context of this research.