

## INTISARI

Penelitian ini membahas dampak pengungkapan sustainability report terhadap ROA, CR, DER, dan Tobin's Q. Tujuan penelitian ini adalah untuk menguji pengungkapan sustainability report berpengaruh terhadap kinerja keuangan dan kinerja pasar.

Sampel penelitian ini adalah seluruh sektor perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2010-2014. Dalam penelitian ini, ditetapkan teknik pengambilan sampel menggunakan purposive sampling, dan diperoleh sebanyak 9 perusahaan. Penelitian ini menggunakan teknik statistik MANOVA.

Hasil penelitian ini menunjukkan bahwa sustainability report berpengaruh terhadap kinerja keuangan yang diukur menggunakan CR, sedangkan sustainability report tidak berpengaruh terhadap kinerja keuangan yang diukur menggunakan ROA dan DER. Sustainability report tidak berpengaruh terhadap kinerja pasar yang diukur menggunakan Tobin's Q.

Kata kunci: sustainability report, ROA, CR, DER dan Tobin's Q.



## ABSTRACT

This research discusses about the impact of the disclosure of sustainability report to the ROA, CR, DER, and Tobin's Q. This research is meant to test the disclosure of sustainability report which has an influence to the financial performance and market performance.

The samples are all company sectors which are listed in Indonesia Stock Exchange (IDX) in 2010-2014 periods. In this research, the sample collection technique has been determined and has been carried out by using purposive sampling and 9 companies have been selected as samples. This research has been done by using the MANOVA statistic technique.

The result of this research shows that the sustainability report has an influence to the financial performance which has been measured by using CR, meanwhile the sustainability report does not have any influence to the financial performance which has been measured by using ROA and DER. The sustainability report does not have any influence to the market performance which has been measured by using Tobin's Q.

Keywords: Sustainability Report, ROA, CR, DER and Tobin's Q.

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**Keywords:** *Sustainability Report, ROA, CR, DER and Tobin's Q.*

Nama Mahasiswa

NPM

Tanggal Masuk

Tanggal Cetak

Abstrak ini dapat menjadi bahan referensi dari LAR, MAHASA  
Setelah selesai analisis yang telah dilakukan oleh dosen pembimbing



PROF. DR. MAHASA