

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan mengetahui pengaruh *sustainability reporting* terhadap nilai perusahaan dengan mediasi kinerja keuangan. *Sustainability reporting* diukur sesuai standar GRI 2021, nilai perusahaan diukur dengan analisis Tobin's Q, dan kinerja keuangan diukur dengan analisis DuPont. Penelitian ini adalah penelitian kuantitatif dengan menggunakan data sekunder berupa *financial report*, *annual report*, dan *sustainability report* perusahaan. Populasi penelitian adalah perusahaan energi dan bahan baku yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018 hingga 2022.

Di dalam penelitian ini, proses pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling*, diperoleh sampel berjumlah 20 perusahaan, masing-masing 10 perusahaan dari sektor energi dan bahan baku. Data penelitian diambil selama 5 tahun, yaitu tahun 2018 hingga 2022, sehingga diperoleh 100 data yang diolah. Metode analisis yang dilakukan adalah Regresi *Intervening*.

Hasil penelitian ini menunjukkan bahwa *sustainability reporting* berdasarkan aspek lingkungan dan aspek sosial terhadap kinerja keuangan berpengaruh positif secara signifikan dan *sustainability reporting* berdasarkan aspek ekonomi tidak berpengaruh secara signifikan. *Sustainability reporting* berdasarkan aspek lingkungan dan kinerja keuangan berpengaruh positif secara signifikan dan *sustainability reporting* berdasarkan aspek ekonomi dan aspek sosial tidak berpengaruh secara signifikan terhadap nilai perusahaan. Selanjutnya, kinerja keuangan mampu memediasi pengaruh *sustainability reporting* aspek lingkungan dan sosial terhadap nilai perusahaan, tetapi kinerja keuangan tidak mampu dalam memediasi pengaruh *sustainability reporting* aspek ekonomi terhadap nilai perusahaan.

Kata Kunci: *Sustainability Reporting*, Kinerja Keuangan, Nilai Perusahaan.

Acc tgl 20/2/24

NR

## **ABSTRACT**


*This research aimed to examine and find out the effect of sustainability reporting on firm value with financial performance as a mediating variable. Sustainability reporting was measured suitably with the standard of GRI 2021, firm value was measured by Tobin's Q analysis, and financial performance was measured by DuPont analysis. The research was quantitative. Moreover, the data were secondary, in the form of financial reports, annual reports, and companies' sustainability reports. The population was Energy and Raw Materials companies listed on the Indonesia Stock Exchange (IDX) during 2018-2022.*

*The data collection technique used purposive sampling. In line with that, there was 20 companies: 10 from Energy companies, and another 10 from Raw material companies. Furthermore, the data were taken for 5 years (2018-2022). In total, 100 data samples were collected. The data analysis technique used intervening regression.*

*The result showed that sustainability reporting based on environment and social had a positive and significant effect on financial performance. While sustainability reporting based on economics had insignificant effect on financial performance. Additionally, sustainability reporting based on environment and financial performance had a significantly positive effect on firm value. Meanwhile, sustainability reporting based on economics and social had insignificant effect on firm value. In addition, financial performance was able to mediate the effect of sustainability reporting based on environment and social on firm value. However, financial performance was not able to mediate the effect of sustainability reporting based on economics on firm value.*

**Keywords:** *Sustainability Reporting, Financial Performance, Firm Value*

I certify that this translation is true and accurate. Prepared by a professional translator. This translation is provided on this day 26/2/24

  
M. Faisal, Pd., M.Pd.  
STIESIA Language Center  
Meruar Pumpung, Jalan Jember 3, Jember 60118, Indonesia