

ABSTRAK

Oktavia Suryaningrum. 2024. Pengaruh Sustainability Report Terhadap Financial Performance Perusahaan Dengan Good Corporate Governance Sebagai Variabel Moderasi (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2021-2023). Program Studi Akuntansi Fakultas Ekonomi Bisnis, Universitas PGRI Madiun.

Tujuan dalam penelitian ini untuk menguji secara empiris mengenai pengaruh sustainability report terhadap financial performance dengan good corporate governance pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Periode 2021-2023. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Periode 2021-2023 yang berjumlah 165 perusahaan. Jumlah sampel dalam penelitian sebanyak 361 perusahaan yang di tentukan dengan purposive sampling. Desain dalam penelitian ini menggunakan model pendekatan kuantitatif. Analisis data yang dilakukan yaitu menggunakan analisis regresi linier berganda dan Moderated Regrestion Analysis (MRA) dengan menggunakan aplikasi SPSS.

Hasil penelitian menunjukkan bahwa 1) Terdapat pengaruh yang positif dan signifikan sustainability report dimensi ekonomi terhadap financial performance perusahaan. 2) Terdapat pengaruh yang positif dan signifikan sustainability report dimensi lingkungan terhadap financial performance perusahaan. 3) Terdapat pengaruh yang positif dan signifikan sustainability report dimensi sosial terhadap financial performance perusahaan. 4) Good corporate governance mampu menjadi variabel moderasi pengaruh sustainability report dimensi ekonomi terhadap financial performance perusahaan. 5) Good corporate governance mampu menjadi variabel moderasi pengaruh sustainability report dimensi lingkungan terhadap financial performance perusahaan. 6) Good corporate governance mampu menjadi variabel moderasi pengaruh sustainability report dimensi sosial terhadap financial performance perusahaan.

Kata Kunci: *Sustainability Report, Financial Performance, Good Corpportae Governance*

ABSTRACT

Oktavia Suryaningrum. 2024. The Effect of Sustainability Report on Company Financial Performance with Good Corporate Governance as a Moderating Variable (Case Study on Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2021-2023 Period). Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun.

The purpose of this study is to empirically test the effect of sustainability report on financial performance with good corporate governance in manufacturing companies listed on the Indonesia Stock Exchange for the 2021-2023 Period. The population of this study were manufacturing companies listed on the Indonesia Stock Exchange for the 2021-2023 Period, totaling 165 companies. The number of samples in the study was 361 companies determined by purposive sampling. The design in this study used a quantitative approach model. Data analysis was carried out using multiple linear regression analysis and Moderated Regression Analysis (MRA) using the SPSS application.

The results of the study indicate that 1) There is a positive and significant influence of the sustainability report on the economic dimension on the company's financial performance. 2) There is a positive and significant influence of the sustainability report on the environmental dimension on the company's financial performance. 3) There is a positive and significant influence of the sustainability report on the social dimension on the company's financial performance. 4) Good corporate governance is able to be a moderating variable in the influence of the sustainability report on the economic dimension on the company's financial performance. 5) Good corporate governance is able to be a moderating variable in the influence of the sustainability report on the environmental dimension on the company's financial performance. 6) Good corporate governance is able to be a moderating variable in the influence of the sustainability report on the social dimension on the company's financial performance.

Keywords: *Sustainability Report, Financial Performance, Good Corporate Governance*