

Pengaruh pengungkapan sustainability report terhadap kinerja keuangan studi kasus pada perusahaan yang terdaftar di bursa efek Indonesia =  
The impact of sustainability report disclosure on financial performance case study companies listed on the Indonesia stock exchange

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Abstrak

**ABSTRAK**

Tesis ini bertujuan menguji dan menganalisis pengaruh pengungkapan sustainability report terhadap kinerja keuangan. Sampel penelitian sebanyak 30 perusahaan yang terdaftar di Bursa Efek Indonesia selama periode 2009-2012. Variabel independen adalah pengungkapan kinerja ekonomi, pengungkapan kinerja lingkungan, dan pengungkapan kinerja sosial. Variabel dependen adalah kinerja keuangan yang diukur dengan return on asset (ROA). Hasil penelitian menunjukkan bahwa sustainability report tidak berpengaruh terhadap kinerja keuangan dan secara parsial hanya pengungkapan kinerja ekonomi yang berpengaruh terhadap kinerja keuangan.

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**ABSTRACT**

This thesis aims to examine and analyze the effect of sustainability report disclosure on financial performance. Samples are 30 companies listed in Indonesia Stock Exchange during the period of year 2009-2012. The independent variable are economic performance disclosure, environmental performance disclosure, and social performance disclosure. The dependent variable is financial performance as measured by return on assets (ROA). The results showed that the sustainability report has no effect on the financial performance and partially only disclosure economic performance has effect on financial performance.