

## Hubungan tingkat pengungkapan laporan keberlanjutan dengan credit rating perusahaan di Asean = Relationship between sustainability report disclosure level with firm s credit rating on Asean

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### Abstrak

Penelitian ini dilakukan untuk menganalisis hubungan antara tingkat pengungkapan laporan keberlanjutan dengan credit rating perusahaan. Penelitian ini menggunakan sampel perusahaan terbuka di wilayah ASEAN yang mengeluarkan laporan keberlanjutan dan memiliki credit rating di Moody's Investment Services, dengan total observasi sebanyak 73 firm-years dengan rentang waktu tahun penelitian 2009-2013.

Hasil penelitian menunjukkan bahwa tingkat pengungkapan laporan keberlanjutan tidak memiliki pengaruh yang signifikan terhadap credit rating. Hal ini dapat disebabkan karena adanya skeptisme atas informasi-informasi yang ada dalam laporan keberlanjutan oleh pemeringkat kredit di negara-negara berkembang atau kawasan emerging market, karena kondisi keuangan dan operasional yang masih belum kuat.

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This research was conducted to analyze the relationship between the level of disclosure of sustainability reporting and firm's credit rating. This study used a sample of publicly listed companies in ASEAN region which issued sustainability reports and have a credit rating at Moody's Investment Services, with a total observation as much as 73 firm-years with a span of years of research from 2009 to 2013.

The results showed that the level of disclosure of sustainability reporting has no significant effect on the credit rating. This may be due to skepticism over the information contained in the sustainability report by credit rating agency in developing countries or region with emerging market, because of the financial condition and operations are still not strong.