

## Kinerja environmental, social, and governance (esg) dan kualitas laba perusahaan di negara ASEAN-5 = Environmental, social, and governance (ESG) performance and earnings quality of companies in the ASEAN-5 countries

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### Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh kinerja keberlanjutan perusahaan terhadap kualitas laba. Kinerja keberlanjutan yang diukur dari pengungkapan Environmental, Social, and Governance ESG diharapkan dapat mempengaruhi kualitas laba dengan cara menurunkan manajemen laba perusahaan dan meningkatkan keinformatifan laba. Penelitian dilakukan terhadap 97 perusahaan yang memiliki skor ESG Thomson Reuters dari tahun 2012 hingga 2016 di negara ASEAN-5: Indonesia, Malaysia, Filipina, Singapura, dan Thailand.

Hasil riset menunjukkan bahwa kinerja keberlanjutan menurunkan manajemen laba dan meningkatkan keinformatifan laba. Implikasi riset ini adalah diharapkan regulator dapat mempertimbangkan untuk membuat regulasi yang dapat mendorong perusahaan agar melaporkan keberlanjutannya.

.....This study aims to analyze the effect of corporate sustainability performance on earnings quality. The sustainability performance measured by Environmental, Social, and Governance ESG disclosures is expected to affect the earnings quality by reducing the company's earnings management and improving the earnings informativeness. This study was conducted on 97 companies with ESG Thomson Reuters score from 2012 to 2016 in ASEAN 5 countries Indonesia, Malaysia, Philippines, Singapore, and Thailand. This study shows that sustainability performance reduces earnings management and increases earnings informativeness. The implication of this study is that the regulator is expected to consider making regulations that can encourage companies to report their sustainability.