

Analisis Determinan Pelaporan Sustainable Development Goals (SDGs) dan Dampak Pelaporan SDGs Terhadap Nilai Perusahaan Di ASEAN = Determinant of the Sustainable Development Goals (SDGs) and the Effect of SDGs Reporting Toward Firm Value in ASEAN

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Abstrak

Sektor swasta adalah salah satu pihak yang berkontribusi dalam pencapaian Sustainable Development Goals (SDGs). Penelitian ini menginvestigasi visibilitas organisasi, kepemilikan keluarga, dan kepemilikan asing sebagai determinan pelaporan kontribusi SDGs dan menginvestigasi dampak pelaporan kontribusi SDGs terhadap nilai perusahaan. Penelitian ini menganalisis 377 laporan keberlanjutan perusahaan selama tahun 2015-2018 pada konteks negara berkembang di ASEAN. Hasilnya ditemukan bahwa persentase kepemilikan saham asing berasosiasi positif dengan pelaporan SDGs. Sebaliknya, tidak ditemukan bukti bahwa visibilitas organisasi dan kepemilikan keluarga berperan dalam pengungkapan SDGs pada laporan keberlanjutan. Pelaporan SDGs berdampak positif terhadap nilai perusahaan

.....The private sector is one of the parties contributing to the achievement of Sustainable Development Goals (SDGs). This study investigates whether organization visibility, family ownership, and foreign ownership become factors in explaining SDGs contribution disclosure, and whether SDGs reporting impacts firm value. This study analyzes 377 sustainability report published by firms during 2015-2018 in the sample of emerging economies in Southeast Asia context. The result found that a higher percentage of foreign investors is associated with a higher number of SDGs contribution reporting. In contrast, there is no evidence that family ownership and organization visibility plays a significant role. SDGs reporting also significantly increase firm value