

Pengaruh Sustainability Reporting terhadap Performa Bank yang Terdaftar di Bursa Efek Indonesia, Malaysia, Singapura, Thailand dan Filipina pada Tahun 2012-2020 = The Effect of Sustainability Reporting on the Performance of Listed Banks on the Indonesia, Malaysia, Singapore, Thailand, and the Philippines Stock Exchange in 2012-2020

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh dari sustainability reporting, yang diukur dengan skor Environmental, Social, dan Governance (ESG), terhadap performa keuangan (ROE), operasional (ROA), dan pasar (Tobin's Q) dari bank yang terdaftar di bursa efek Indonesia, Malaysia, Singapura, Thailand, dan Filipina pada periode 2012 sampai dengan 2020. Sampel terdiri dari 34 bank yang tercatat di bursa efek kelima negara tersebut. Penelitian ini menggunakan regresi panel dengan metode estimasi fixed effect model. Dari hasil penelitian ini, penulis menemukan adanya pengaruh negatif yang signifikan antara sustainability reporting dengan performa keuangan dan performa pasar, serta pengaruh yang negatif namun tidak signifikan antara sustainability reporting dan performa operasional Bank di Indonesia, Malaysia, Singapura, Thailand, dan Filipina.

.....This study aims to examine the effect of sustainability reporting, as measured by Environmental, Social, and Governance (ESG) scores, on the financial (ROE), operations (ROA), and market performance (Tobin's Q) of listed banks on the Indonesia, Malaysia, Singapore, Thailand, and the Philippines stock exchange in the period 2012 to 2020. The sample consists of 34 banks listed on the stock exchanges of the aforementioned five countries. This research uses panel regression with fixed effect model estimation method. From the results of this study, the author found a significant negative effect between sustainability reporting and financial performance and market performance, as well as a negative but not significant effect between sustainability reporting and operational performance of Banks in Indonesia, Malaysia, Singapore, Thailand, and the Philippines.