

# Analisis Pengaruh Sustainability Reporting terhadap Kinerja Bank di Asia untuk Periode 2015-2021 = Analysis of the Effects of Sustainability Reporting on Bank Performance in Asia for the Period 2015-2021

Prasetyo Seno Pambudi, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920518563&lokasi=lokal>

---

## Abstrak

Penelitian ini bertujuan untuk menganalisis sustainability reporting terhadap kinerja bank di Asia untuk periode 2015-2021, Penelitian ini menggunakan sampel 123 bank yang terdaftar pada bursa negara masing-masing di Asia yang terdiri dari Indonesia, Vietnam, Thailand, Singapura, Malaysia, Jepang, China, Hong Kong, Kazakhstan, Pakistan, dan Sri Lanka dari tahun 2015-2021 dengan menggunakan variabel kontrol makroekonomi serta bank-specific. Metode penelitian dalam studi ini menggunakan regresi panel model dengan balanced panel data dan metode estimasi yang digunakan adalah Fixed Effect Model (FEM). Hasil studi menunjukkan adanya pengaruh negatif, namun signifikan pada sustainability reporting terhadap kinerja bank pada periode 2015-2021. Pengaruh negatif ini memungkinkan bank untuk mempertimbangkan kembali kegunaan dan kepentingan ESG dan sustainability reporting dalam mendukung kinerja keuangan masing bank.

.....This study aims to analyze the effects of sustainability reporting on the performance of banks in Asia for the period 2015-2021. The research sample of this study consists of 123 banks listed in each countries stock exchanges consisting of banks from Indonesia, Vietnam, Thailand, Singapore, Malaysia, Japan, China, Hong Kong, Kazakhstan, Pakistan, and Sri Lanka for the period of 2015 to 2021 with the use of macroeconomic and bank-specific control variables. The research method used in this study is a panel regression model with a balanced panel data and the estimation method used is the Fixed Effect Model (FEM). The results of the study show that there is a negative, but significant effect of sustainability reporting on bank performance for the period of 2015 to 2021. This negative effect allows banks to reconsider the usefulness and importance of ESG and sustainability reporting in supporting the financial performance of each bank.