

Pengaruh Performa ESG Dan Laporan Keberlanjutan Terhadap Performa Keuangan Perusahaan Indonesia Tahun 2014-2023 = Effects of ESG Performance and Sustainability Report on Financial Performance: Indonesia Perspective

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Abstrak

Penelitian ini menggunakan data 31 perusahaan publik terdaftar di Bursa Efek Indonesia (IDX) dengan rentang 10 tahun (2014-2023). Penelitian ini menggunakan metode regresi panel data dengan Fixed Effect pada Model A-ESG serta Random Effect pada Model B-Sustainability Report. Ditemukan pilar Environment bersifat negatif dan signifikan terhadap ROA, namun pilar Social dan Governance bersifat positif dan tidak signifikan terhadap ROA. Adanya Sustainability Report bersifat negatif dan tidak signifikan terhadap ROA perusahaan di Indonesia.

.....This research uses data from 31 public companies listed on the Indonesia Stock Exchange (IDX) over a span of 10 years (2014-2023). This study employs the panel data regression method with a Fixed Effect on Model A-ESG and a Random Effect on Model B-Sustainability Report. It was found that the Environment pillar has a negative and significant effect on ROA, however, the Social and Governance pillars have a positive and insignificant effect on ROA. The presence of a Sustainability Report has a negative and insignificant effect on the ROA of companies in Indonesia.