



ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

PENGARUH SUSTAINABILITY REPORTING BERDASARKAN GLOBAL REPORTING INITIATIVE TERHADAP KINERJA KEUANGAN PERUSAHAAN SYARIAH DI INDONESIA

ABSTRACT

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Research trends regarding sustainability reporting begin to increase gradually in Indonesia, as well as the increasing of companies that publish sustainability reporting. However, many of these studies still show inconsistent results.

The aim of this study is to reexamine the relationship between sustainability reporting disclosure and financial performance. There are two things that distinguish this research from the previous ones. Firstly, this research uses companies that consistently publish sustainability report and secondly, this study uses of measures of financial performance, namely: asset management ratio, profitability ratio and market ratio.

Samples consist of 40 firms, which is derived from the companies that consistently publish sustainability reporting period of 2014-2015. The results indicate that the sustainability report has no effect on the assets management ratio, while the other two variables indicate that sustainability reporting affect on the profitability ratio and market ratio.

Keywords: Sustainability reporting, assets management ratio, profitability ratio, market ratio.

ABSTRAK

Tren penelitian tentang hubungan sustainability reporting dan kinerja keuangan mulai meningkat di Indonesia, seiring dengan semakin meningkatnya jumlah perusahaan yang mempublikasikan sustainability reporting. Namun sebagian besar hasil-hasil penelitian tersebut masih belum konsisten.

Penelitian ini bertujuan untuk menguji kembali hubungan antara pengungkapan sustainability reporting dengan kinerja keuangan. Ada dua hal yang membedakan penelitian ini dari sebelumnya, pertama, penelitian ini menggunakan perusahaan-perusahaan yang secara konsisten melaporkan sustainability reporting, dan kedua, penelitian ini menggunakan ukuran kinerja keuangan yang meliputi rasio manajemen aset, rasio profitabilitas, rasio pasar.

Sampel yang digunakan sebanyak 40 pengamatan yang berasal dari perusahaan-perusahaan yang secara konsisten melaporkan sustainability reporting selama periode 2014-2015. Hasil pengujian menunjukkan bahwa sustainability reporting tidak berpengaruh terhadap rasio manajemen aset, sedangkan dua variabel lainnya menunjukkan yaitu sustainability reporting berpengaruh terhadap rasio profitabilitas dan rasio pasar.

Kata kunci: Sustainability reporting, rasio manajemen aset, rasio profitabilitas, rasio pasar.