

ABSTRAK
PENGARUH SUSTAINABILITY REPORT TERHADAP KINERJA
KEUANGAN DAN GOOD CORPORAT GOVERNANCE SEBAGAI
VARIABEL MODERASI

Studi Kasus Pada Perusahaan Pertambangan Yang Terdaftar di BEI Tahun 2018-2022

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan sustainability report terhadap kinerja keuangan perusahaan pada Perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia Tahun 2018-2022. Metode kuantitatif dengan pendekatan penelitian verifikatif dan deskriptif, dikarenakan terdapat variabel-variabel yang akan dianalisis hubungan dan tujuannya agar dapat menyajikan gambaran mengenai hubungan antar variabel-variabel yang diteliti. Populasi pada penelitian ini adalah perusahaan-perusahaan sektor pertambangan yang terdaftar di BEI. Berdasarkan hasil penelitian yang telah dilakukan, didapatkan hasil bahwa *sustainability report* tidak berpengaruh terhadap kinerja keuangan begitupun dengan GCG tidak dapat memoderasi pengaruh *sustainability report* terhadap kinerja keuangan.

Kata Kunci : *Sustainability report*, Kinerja keuangan, *Good Corporat Governance*

ABSTRACT

THE EFFECT OF SUSTAINABILITY REPORT ON FINANCIAL PERFORMANCE AND GOOD CORPORATE GOVERNANCE AS A MODERATING VARIABLE

Case Study of Mining Companies Listed on the Indonesia Stock Exchange in 2018-2022

This study aims to determine the effect of sustainability report disclosure on the financial performance of mining companies listed on the Indonesia Stock Exchange in 2018-2022. Quantitative method with verification and descriptive research approach, because there are variables that will be analyzed for their relationship and purpose in order to present a picture of the relationship between the variables studied. The population in this study were energy sector companies listed on the IDX. Based on the results of the research that has been conducted, it was found that the sustainability report has no effect on financial performance as well as GCG cannot moderate the effect of the sustainability report on financial performance.

Keywords: Sustainability report, Financial performance, Good Corporate Governance