ABSTRAK

PENGARUH PENGUNGKAPAN KINERJA EKONOMI, KINERJA LINGKUNGAN DAN KINERJA SOSIAL TERHADAP PROFITABILITAS (Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2012-2016)

Banyaknya perusahaan di dalam industri manufaktur serta kondisi perekonomian saat ini telah menciptakan suatu persaingan yang ketat antar perusahaan manufaktur. Persaingan tersebut tidak hanya pada aspek ekonomi, tetapi pada aspek lingkungan dan sosialnya, demi memenuhi kebutuhan stakeholdernya sehingga tidak sedikit perusahaan manufaktur di Indonesia dengan sukarela mengungkapkan laporan keberlanjutan. Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan kinerja ekonomi, pengungkapan kinerja lingkungan dan pengungkapan kinerja sosial terhadap profitabilitas. Sampel yang digunakan sebanyak 41 perusahaan manufaktur yang secara konsisten menerbitkan laporan keberlanjutan yang terdaftar di Bursa Efek Indonesia periode 2012-2016. Teknik pengujian hipotesis dilakukan dengan menggunakan analisis regresi data panel dengan menggunakan program *E-views* 8. Hasil penelitian menunjukan bahwa pengungkapan kinerja ekonomi tidak berpengaruh terhadap profitabilitas, pengungkapan kinerja lingkungan berpengaruh negatif signifikan terhadap profitabilitas dan pengungkapan kinerja sosial berpengaruh positif signifikan terhadap profitabilitas.

Kata Kunci : Pengungkapan Kinerja Ekonomi, Pengungkapan Kinerja Sosial, Pengungkapan Kinerja Lingkungan, *Sustainability Report Disclosure Index*, Profitabilitas, *Return On Assets*

ABSTRACT

THE INFLUENCE OF ECONOMIC PERFORMANCE DISCLOSURE, ENVIRONMENTAL PERFORMANCE DISCLOSURE AND SOCIAL PERFORMANCE DISCLOSURE ON PROFITABILITY
(In Manufacturing Companies Listed On Indonesia Stock Exchange Periode 2012-2016)

The number of companies in the manufacturing industry and current economic conditions have created intense competition among manufacturing companies. The competition is not only on the economic aspects, but on the environmental and social aspects, in order to meet the needs of its stakeholders so that not a few manufacturing companies in Indonesia voluntarily disclose sustainability reports. This study aims to determine the effect of economic performance disclosure, environmental performance disclosure and social performance disclosure on profitability. The sample used was 41 manufacturing companies that consistently published sustainability reports listed on the Indonesia Stock Exchange for the period 2012-2016. Hypothesis testing techniques are performed using panel data regression analysis using the E-views 8 program. The results showed that the disclosure of economic performance had no effect on profitability, the disclosure of environmental performance had a significant negative effect on profitability and the disclosure of social performance had a significant positive effect on profitability.

Keyword : Economic Performance Disclosure, Social Performance Disclosure, Disclosure of Environmental Performance, Sustainability Report Disclosure Index, Profitability, Return On Assets