

Undergraduate Thesis
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***ANALYSIS OF THE EFFECT OF SUSTAINABILITY REPORT
DISCLOSURE ON FINANCIAL PERFORMANCE IN
MANUFACTURING COMPANIES LISTED
IN INDONESIA STOCK EXCHANGE***

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Abstract

The purpose of the study was to analyze the effect of sustainability report disclosures on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange (IDX). The dependent variable used is Profitability, Liquidity, Leverage, Activity, and Dividend Payout Ratio. The independent variables used are Sustainability Report disclosures.

The sample of this study used 71 companies listed on the Indonesia Stock Exchange (IDX) in the period 2012-2016 which were collected using purposive sampling method. The data used in this study are the financial reports and sustainability reports contained in the site <http://www.idx.co.id> (Indonesia Stock Exchange), <http://sra.ncsr-id.org> (Sustainability Reporting) and on company site.

The results of this study indicate that sustainability report disclosure has a significant positive effect on the profitability and leverage. Sustainability report disclosure does not have a significant effect on liquidity, activity and dividend payout ratio (DPR).

Keywords: profitability, liquidity, leverage, activity, dividend payout ratio, sustainability report