

*Undergraduate Thesis  
Accounting Study Program  
Even Semester 2018/2019*

***THE EFFECT OF ENVIRONMENTAL, ECONOMIC AND SOCIAL  
DISCLOSURE ON THE FINANCIAL PERFORMANCE OF COMPANIES  
LISTED IN INDONESIA STOCK EXCHANGE (BEI)***

NPM: 1542151  
AGUSTINA

*Abstract*

*This study aims to analyze the effect of environmental disclosure, economic disclosure and social disclosure contained in the sustainability report or what is often called the Sustainability Report (SR) on the company's financial performance measured by using Return On Assets (ROA) and Return On Equity (ROE).*

*The sample data in this study was obtained from the Global Reporting Initiative (GRI) database from 2013 to 2017 and the company's financial data obtained from the Indonesia Stock Exchange (BEI) from 2013 to 2017. The analysts used in this study used the application SPSS version 21.*

*The results obtained from this study indicate that the disclosure of Sustainability Report (SR) of the three elements, namely environmental, economic and social disclosure, does not significantly influence financial performance as measured by Return on Assets while economic disclosure and social disclosure are significantly related to measured financial performance through Return On Equity with a variable control of company age and company size.*

***Keywords:*** *Financial performance, Sustainability Report, company age, company size*