



## ABSTRACT

*The purpose of this study was to analyze the effect of sustainability report and each of its performance aspects on financial performance and firm value. Financial performance is measured by ROA and ROE while firm value is measured by Tobin's Q. The population in this study is LQ45 company which is consistently listed during the period 2015-2017. The companies that were sampled were determined by purposive sampling technique. The sample in this study were 36 companies. Data analysis techniques in this study used descriptive analysis, classical assumption test, simple linear regression and linear multiple regression.*

*The result of this study shows that sustainability report effects the ROA even if only partially but it does not affect ROE. Only governance and social performance have a positive effect on ROA and ROE, while economic and environmental performance has no effect on ROA and ROE. Sustainability report also has a positive effect on firm value even if only partially, only the governance aspects that affect the company's value, while the economic, environmental and social performance does not affect the value of the company.*

*Keywords: sustainability report, financial performance, ROA, ROE, firm value.*

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *sustainability report* beserta masing-masing aspek kinerjanya terhadap kinerja keuangan dan nilai perusahaan. Kinerja keuangan diproksikan dengan ROA dan ROE sedangkan nilai perusahaan diproksikan dengan Tobin's Q. Populasi dalam penelitian ini adalah perusahaan LQ45 yang secara konsisten terdaftar selama periode 2015-2017. Perusahaan yang menjadi sampel ditentukan melalui teknik *purposive sampling*. Sampel dalam

penelitian ini sebanyak 36 perusahaan. Analisis data menggunakan analisis regresi linear sederhana dan regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa *sustainability report* berpengaruh positif terhadap ROA meskipun hanya secara parsial. Namun tidak berpengaruh terhadap ROE. Hanya tata kelola dan kinerja sosial yang berpengaruh positif terhadap ROA dan ROE, sedangkan kinerja ekonomi dan lingkungan tidak berpengaruh terhadap ROA dan ROE. *Sustainability report* juga berpengaruh positif terhadap nilai perusahaan walaupun hanya secara parsial, hanya aspek tata kelola yang berpengaruh terhadap nilai perusahaan, sedangkan kinerja ekonomi, lingkungan dan sosial tidak berpengaruh terhadap nilai perusahaan.

Kata kunci : *sustainability report*, kinerja keuangan, ROA, ROE, nilai perusahaan

