

**PENGARUH *SUSTAINABILITY REPORT* TERHADAP KINERJA
PERUSAHAAN DAN NILAI PERUSAHAAN PADA PERUSAHAAN
SEKTOR *AGRIBUSINESS* DAN *MINING* YANG TERDAFTAR DI BURSA
EFEK INDONESIA PERIODE 2017 - 2019**

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INTISARI

Penelitian ini bertujuan untuk dapat mengetahui pengaruh dari variabel independen *Sustainability report* terhadap variabel dependen kinerja perusahaan dan nilai perusahaan. Populasi yang digunakan sebanyak 141 perusahaan yang terdaftar di BEI pada sektor *Agribusiness* dan *Mining* selama periode 2017 – 2019. Penelitian ini menggunakan satu variabel independen *Sustainability Report* dengan proksi *SRDI (Sustainability Report Disclosure Index)* dan dua variabel kontrol yaitu ukuran perusahaan dengan proksi *SIZE* serta *leverage* dengan proksi *DER (Debt to Equity Ratio)*, untuk variabel dependen menggunakan kinerja perusahaan dengan proksi *ROA (Return on Asset)* dan nilai perusahaan dengan proksi *PER (Price Earning Ratio)*. Metode yang digunakan pada penelitian ini yaitu *Purposive Sampling Method*.

Hasil dari penelitian menyatakan bahwa *Sustainability Report (X)* dengan proksi *SRDI (Sustainability Report Disclosure Index)* tidak berpengaruh terhadap kinerja perusahaan (Y1) dengan proksi *ROA (Return on Asset)* dan *Sustainability Report (X)* dengan proksi *SRDI (Sustainability Report Disclosure Index)* tidak berpengaruh terhadap nilai perusahaan (Y2) dengan proksi *PER (Price Earning Ratio)*.

Kata Kunci : *Sustainability Report, Return On Asset, Price Earning Ratio*

**THE EFFECT OF SUSTAINABILITY REPORT ON COMPANY
PERFORMANCE AND COMPANY VALUE IN AGRIBUSINESS AND
MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK
EXCHANGE PERIOD 2017 - 2019**

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ABSTRACT

This study aims to determine the effect of the independent variable Sustainability report on the dependent variable of firm performance and firm value. The population used as many as 141 companies listed on the IDX in the Agribusiness and Mining sector during the period 2017 – 2019. This study uses one independent variable Sustainability Report with the SRDI (Sustainability Report Disclosure Index) proxy and two control variables, namely company size with SIZE proxy and leverage. with DER (Debt to Equity Ratio) proxy, for the dependent variable using company performance with ROA (Return on Assets) proxy and firm value with PER (Price Earning Ratio) proxy. The method used in this study is the Purposive Sampling Method.

The results of the study state that the Sustainability Report (X) with the SRDI (Sustainability Report Disclosure Index) proxy has no effect on the company's performance (Y1) with the ROA (Return on Assets) proxy and the Sustainability Report (X) with the SRDI (Sustainability Report Disclosure Index) proxy. has no effect on firm value (Y2) with PER (Price Earning Ratio) proxy.

Key Words : Sustainability report, Return On Asset, Price Earning Ratio