ANALYZING THE IMPACT OF CSR DISCLOSURE, SDGS DISCLOSURE, AND FINANCIAL PERFORMANCE TOWARDS FIRM VALUE LISTED ON THE INDONESIAN STOCK EXCHANGE FROM 2022-2024

UNDERGRADUATE THESIS

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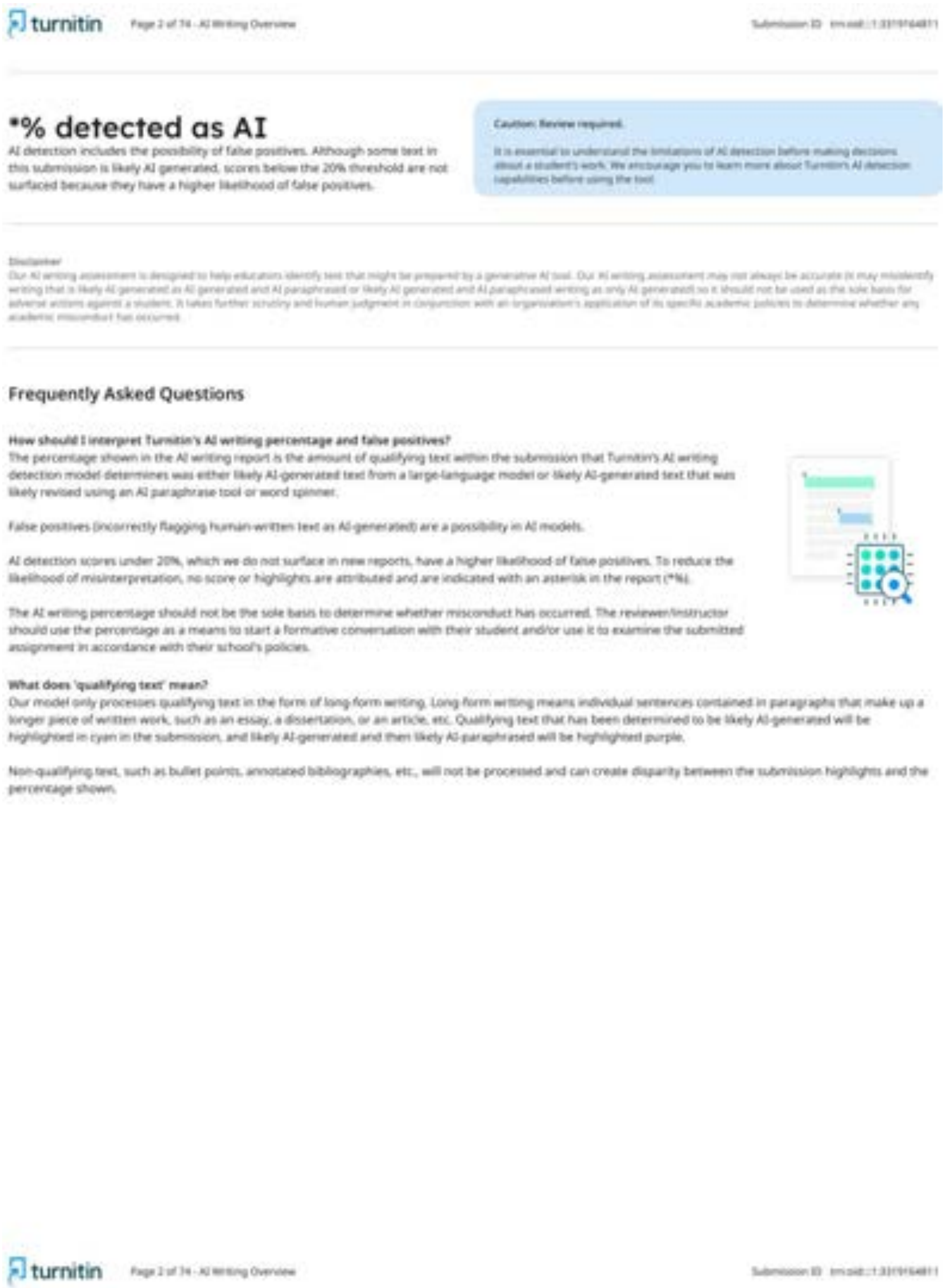

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ABSTRACT

This research aims to discover the influence of Corporate Social Responsibility Disclosure (CSRD), Sustainable Development Goals Disclosure (SDGD), and Return on Assets (ROA) on the firm value. The measurement of CSRD, SDGD, and firm value is computed by GRI 1, a disclosure of 17 goals, and PBV as of year-end and March-end, respectively. This research applies a quantitative method and purposive sampling. The sample consists of 36 manufacturing companies listed on the Indonesian Stock Exchange (IDX) from 2022 to 2024. The data is analyzed using EViews 13. The main finding of this research is that the CSRD has a significantly negative influence on PBV at year-end, while SDGD has a significantly positive impact. Meanwhile, the ROA does not influence the PBV. This research finding of SDGD supports the stakeholders, signaling, and sustainability theory. However, the other variables could not support the extant theories, as the results are contrary to the hypotheses. Therefore, further improvement is needed for future research, such as adding more data, samples, and the observation period, and also considering other potential industries apart from the manufacturing companies.

Keywords: *Sustainability Report (SR), Annual Report (AR), Corporate Social Responsibility Disclosure (CSRD), Sustainable Development Goals Disclosure (SDGD), profitability, firm value*

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh Pengungkapan Tanggung Jawab Sosial dan Lingkungan Perusahaan (TJSL), Pengungkapan Tujuan Pembangunan Berkelanjutan (TPB), dan Return on Assets (ROA) terhadap nilai perusahaan. Pengukuran masing-masing pengungkapan TJSL dan TPB, serta nilai perusahaan dihitung menggunakan GRI 1, pengungkapan 17 tujuan, dan PBV pada akhir tahun dan akhir Maret. Penelitian ini menggunakan metode kuantitatif dan purposive sampling. Sampel terdiri dari 36 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2022 hingga 2024. Data dianalisis menggunakan EViews 13. Temuan utama penelitian ini adalah TJSL memiliki pengaruh negatif signifikan dan TPB memiliki pengaruh positif signifikan terhadap PBV pada akhir tahun. Sementara itu, ROA tidak berkontribusi terhadap PBV. Temuan penelitian pada variabel TPB mendukung teori stakeholder, signaling, dan sustainability. Namun, variabel lainnya tidak dapat mendukung teori yang ada, karena hasilnya bertolak belakang dengan hipotesis. Oleh karena itu, diperlukan peningkatan lebih lanjut untuk penelitian di masa depan, seperti menambah data, sampel, dan periode pengamatan, serta mempertimbangkan industri lain selain perusahaan manufaktur.

Kata Kunci: *Laporan Keberlanjutan, Laporan Tahunan, Pengungkapan Tanggung Jawab Sosial dan Lingkungan (TJSL), Pengungkapan Tujuan Pembangunan Berkelanjutan (TPB), profitabilitas, nilai perusahaan*