

ABSTRAK

ELI SABETH, Akuntansi Perpajakan, Hubungan Penerapan Sustainability Report Terhadap Kinerja Perusahaan Pada Perusahaan Sektor Aneka Industri Yang Terdaftar Di Bursa Efek Indonesia

Penelitian ini bertujuan untuk mengetahui hubungan antara penerapan *sustainability report* terhadap kinerja perusahaan yang diukur menggunakan laba bersih (*net profit*) pada sektor aneka industri yang terdaftar di Bursa Efek Indonesia periode 2020-2024. Penerapan *sustainability report* diukur berdasarkan ketentuan Peraturan Otoritas Jasa Keuangan (POJK) No.51/POJK.03/2017 yang mencakup tiga aspek utama, yaitu aspek ekonomi, sosial, dan lingkungan. Penelitian ini menggunakan metode kuantitatif dengan pendekatan eksploratif, serta memanfaatkan data sekunder yang diperoleh dari *annual report* dan *sustainability report* perusahaan. Analisis data dilakukan dengan metode *content analysis* dan uji korelasi *Pearson* menggunakan bantuan perangkat lunak SPSS versi 25. Hasil penelitian menunjukkan bahwa penerapan *sustainability report* pada perusahaan sektor aneka industri mengalami perkembangan yang konsisten meningkat selama periode penelitian. Sebagian besar perusahaan telah menerapkan pelaporan keberlanjutan dengan kategori *well applied* hingga *fully applied* sesuai dengan ketentuan POJK No.51/POJK.03/2017. Namun, hasil uji korelasi *Person* menunjukkan hubungan yang sangat lemah dan tidak signifikan antara *sustainability report* dan kinerja perusahaan dengan nilai korelasi sebesar 0,030 dan signifikansi 0,379 ($>0,05$). Artinya, penerapan *sustainability report* belum berpengaruh langsung terhadap peningkatan kinerja keuangan perusahaan, meskipun tetap penting sebagai bentuk transparansi, akuntabilitas, dan strategi jangka panjang dalam menjaga keberlanjutan usaha.

Kata Kunci: *Sustainability Report, Kinerja Perusahaan, POJK No.51/POJK.03/2017, Sektor Aneka Industri, Bursa Efek Indonesia.*

ABSTRACT

ELI SABETH, Tax Accounting, The Relationship between the Implementation of Sustainability Reports and Company Performance in Companies in Various Industrial Sectors Listed on the Indonesia Stock Exchange

This study aims to determine the relationship between the implementation of the sustainability report and company performance, which is measured using net profit, in the miscellaneous industry sector listed on the Indonesia Stock Exchange for the 2020-2024 period. The implementation of the sustainability report is measured based on the provisions of the Financial Services Authority Regulation (POJK) No.51/POJK.03/2017, which includes three main aspects: economic, social, and environmental. This research applies a quantitative method with an exploratory approach, utilizing secondary data obtained from the companies annual reports and sustainability reports. Data analysis was conducted using the content analysis method and Pearson correlation test with the help of SPSS version 25 software. The results show that the implementation of sustainability reporting in the miscellaneous industry sector has consistently improved during the research period. Most companies have implemented sustainability reporting under the well applied to fully applied categories according to POJK No.51/POJK.03/2017. However, the Person correlation test indicates a very weak and statistically insignificant relationship between sustainability reporting and company performance, with a correlation coefficient of 0,030 and a significance value of 0,379 ($>0,05$). This means that the implementation of sustainability reporting has not had a direct effect on improving the financial performance of companies, although it remains important as a form of transparency, accountability, and a long term strategy for maintaining business sustainability.

Keywords: *Sustainability Report, Company Performance, POJK No.51/POJK.03/2017, Miscellaneous Industry Sector, Indonesia Stock Exchange.*