

ABSTRACT

The aim of this research is to determine the influence of the economic, environmental and social dimensions of the Sustainability Report on the company's financial performance as proxied by Return On Assets (ROA) and Return on Equity (ROE).

The method used in this research is a quantitative method with a descriptive and verification approach using secondary data in the form of Financial Reports and Sustainability Reports for LQ45 companies on the Indonesia Stock Exchange (BEI) for the 2018-2022 period obtained through the websites of each company. The sample used in this research was 18 companies. The sampling technique used is Non-Probability Sampling. The analysis used in this research is panel data regression analysis, hypothesis testing using partial tests and simultaneous tests and analysis of the coefficient of determination using EVIEWS 12 software.

Based on the results of the research conducted, it can be seen that partially all dimensions of the Sustainability Report, namely economic performance, environmental performance and social performance, have no effect on financial performance, whether proxied by Return On Assets (ROA) or Return on Equity (ROE). In terms of control variables, it can be seen that the company size variable influences financial performance and is able to improve the company's financial performance.

Keywords: Financial Performance, Sustainability Report, Return On Assets (ROA), Return on Equity (ROE)