

## **ABSTRAK**

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**Pengaruh Kinerja Keuangan, Ukuran Perusahaan dan *Good Corporate Governance* Terhadap *Sustainability Reporting* Serta Tinjauannya dari Sudut Pandang Islam (Studi pada Pemenang *Indonesian Sustainability Reporting Awards*)**

### **Uraian Abstrak**

Penelitian ini bertujuan untuk menguji secara parsial maupun simultan pengaruh dari kinerja keuangan, ukuran perusahaan dan *good corporate governance* terhadap *sustainability reporting*. Penelitian ini menggunakan sampel seluruh pemenang ISRA (*Indonesian Sustainability Reporting Awards*). Teknik pengambilan sampel dalam penelitian adalah metode *purposive sampling* dan di dapat sampel 8 perusahaan. Penelitian ini menggunakan metode penelitian kuantitatif dan menggunakan data sekunder yaitu laporan keuangan dan laporan keberlanjutan perusahaan yang diperoleh dari situs resmi perusahaan maupun *website National Center for Sustainability Reporting*. Metode analisis yang digunakan adalah teknik analisis regresi linear berganda dengan aplikasi SPSS versi 25.0. Hasil penelitian menunjukkan secara simultan variabel *return on aset*, *return on equity*, *leverage*, likuiditas, ukuran perusahaan, kepemilikan manajerial dan komisaris independen berpengaruh terhadap *sustainability reporting*. Selanjutnya, secara parsial kepemilikan manajerial berpengaruh terhadap *sustainability reporting*, sedangkan *return on aset*, *return on equity*, *leverage*, likuiditas, ukuran perusahaan dan komisaris independen tidak berpengaruh terhadap *sustainability reporting*. Secara keseluruhan dalam perspektif Islam bahwa kinerja keuangan, ukuran perusahaan dan *good corporate governance* terhadap *sustainability reporting* sudah memenuhi syariat Islam sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata Kunci : Kinerja Keuangan, Ukuran Perusahaan dan *Good Corporate Governance*, *Sustainability Reporting*

## **ABSTRACT**

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***The Effect of Financial Performance, Company Size and Good Corporate Governance on Sustainability Reporting and In Review From Islamic Point of View (Study on Indonesian Sustainability Reporting Awards Winners)***

### ***Abstract Description***

*This study aims to examine partially or simultaneously the effect of financial performance, firm size and good corporate governance on sustainability reporting. This study uses a sample of all ISRA (Indonesian Sustainability Reporting Awards). The sampling technique used in this research is purposive sampling method and a sample of 8 companies can be obtained. This study uses quantitative research methods and uses secondary data, namely financial reports and company sustainability reports obtained from the company's official website and the National Center for Sustainability Reporting website. The analytical method used is multiple linear regression analysis technique with SPSS version 25.0 application. The results showed that the variables of return on assets, return on equity, leverage, liquidity, firm size, managerial ownership and independent commissioners had an effect on sustainability reporting simultaneously. Furthermore, partially managerial ownership has an effect on sustainability reporting, while return on assets, return on equity, leverage, liquidity, firm size and independent commissioners have no effect on sustainability reporting. Overall, from an Islamic perspective, financial performance, company size and good corporate governance on sustainability reporting have met Islamic law as stated in the Qur'an and Hadith.*

***Keywords: Financial Performance, Company Size and Good Corporate Governance, Sustainability Reporting***