

ABSTRACT

**THE EFFECT OF SUSTAINABILITY REPORTING DISCLOSURE
BASED ON GLOBAL REPORTING INITIATIVE (GRI) G4
ON THE COMPANY PERFORMANCE
(An Empirical Study on Company Listed in Indonesia Stock Exchange on
2014-2015)**

By

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This research aimed to analyze the effect of sustainability report disclosure that is economic dimension, environmental dimension, and social dimension variable on the company performance (Tobin's Q). The index is used as a guideline sustainability report disclosure in this research is based on the Global Reporting Initiative (GRI) G4.

The population in this research are the entire companies listed in Indonesia Stock Exchange on 2014-2015. The company became the sample based on the purposive sampling method chosen with some specific criterias. Type of data used in this research is secondary data. Data analysis using multiple linear regression method using SPSS 22 as an analytical tool.

The result of this research show that the economic dimension variable has positive effect on the company performance. On the other hand, the environmental dimension and social dimension variable has no effect on the company performance.

Keywords: economic dimension, environmental dimension, social dimension, company performance, Tobin's Q, sustainability report and Global Reporting Initiative (GRI) G4

ABSTRAK

**PENGARUH *SUSTAINABILITY REPORTING DISCLOSURE*
BERDASARKAN *GLOBAL REPORTING INITIATIVE (GRI) G4*
TERHADAP KINERJA PERUSAHAAN
(Studi pada Perusahaan yang Terdaftar di Bursa Efek Indonesia
Tahun 2014-2015)**

Oleh

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Penelitian ini bertujuan untuk menganalisis pengaruh *sustainability report disclosure* yaitu variabel dimensi ekonomi, dimensi lingkungan, dan dimensi sosial terhadap kinerja perusahaan (*Tobin's Q*). Indeks yang digunakan sebagai pedoman *sustainability report disclosure* pada penelitian ini berdasarkan *Global Reporting Initiative (GRI) G4*.

Populasi penelitian ini adalah seluruh perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2014-2015. Perusahaan yang menjadi sampel dipilih menggunakan metode *purposive sampling* dengan beberapa kriteria tertentu. Jenis data yang digunakan adalah data sekunder. Analisis data menggunakan analisis regresi linier berganda dengan menggunakan *software SPSS 22*.

Hasil penelitian menunjukkan bahwa variabel dimensi ekonomi berpengaruh positif terhadap kinerja perusahaan. Sedangkan variabel dimensi lingkungan dan dimensi sosial tidak berpengaruh terhadap kinerja perusahaan.

Kata kunci: dimensi ekonomi, dimensi lingkungan, dimensi sosial, kinerja perusahaan, *Tobin's Q*, *sustainability report* dan *Global Reporting Initiative (GRI) G4*