

## ABSTRAK

Terumi Angsetra (01012190019)

### **APAKAH SUSTAINABILITY REPORTING DAN CORPORATE GOVERNANCE DISCLOSURES MEMPENGARUHI KINERJA KEUANGAN DI ERA COVID-19 DAN SEBELUMNYA?**

(100 Halaman; 14 Gambar; 33 Tabel)

Dalam penelitian yang dilakukan mempunyai tujuan untuk mengetahui dan menganalisis pengungkapan laporan keberlanjutan dan laporan tata kelola terhadap kinerja keuangan perusahaan. Penulis memiliki harapan dari penelitian ini mampu memberikan gambaran lebih luas dan detail kepada perusahaan mengenai laporan keberlanjutan dan laporan tata kelola sehingga mampu memaksimalkan perusahaan dalam memperoleh laba. Kemudian kepada peneliti selanjutnya diharapkan dapat menjadi tolak ukur untuk peneliti selanjutnya. Kinerja keuangan menggunakan proksi pengukuran *return on equity*, *return on asset*, dan *earning per share*. Sedangkan dua variabel bebas yaitu pengungkapan laporan tata kelola menggunakan pengukuran CGI berdasarkan penelitian Tanjung (2020) dan laporan keberlanjutan menggunakan pengukuran GRI *Standard*. Hasil menunjukkan baik sebelum dan pada saat pandemi COVID-19, laporan tata kelola memberikan pengaruh bersifat positif dan secara signifikan mempengaruhi kinerja keuangan. Namun sebelum dan pada saat pandemi COVID-19, laporan keberlanjutan tidak memberikan pengaruh positif dan tidak secara signifikan mempengaruhi kinerja keuangan.

*Referensi: 2016-2022*

**Kata kunci:** kinerja keuangan, *sustainability report disclosure*, *corporate governance disclosure*, *leverage*, ukuran, umur, perkembangan perusahaan.

## **ABSTRACT**

Terumi Angsetra (01012190019)

### ***DO SUSTAINABILITY REPORTING AND CORPORATE GOVERNANCE DISCLOSURES AFFECT FINANCIAL PERFORMANCE IN THE BEFORE AND ERA COVID-19?***

*(100 Page; 14 Picture; 33 Table)*

*In the research conducted, the aim is to find out and analyze the disclosure of sustainability reports and governance reports on the company's financial performance. The author hopes that this research will be able to provide a broader and more detailed picture to companies regarding sustainability reports and governance reports so that they can maximize the company's profit. Then to the next researcher is expected to be a benchmark for further research. Financial performance uses proxies for measuring return on equity, return on assets, and earnings per share. While the two independent variables are disclosure of governance reports using CGI measurements based on Tanjung's research (2020) and sustainability reports using GRI Standard measurements. The results show that both before and during the COVID-19 pandemic, governance reports had a positive effect and significantly affected financial performance. However, before and during the COVID 19 pandemic, sustainability reports did not have a positive effect and did not significantly affect financial performance.*

*Reference: 2016-2022*

***Keywords:*** *financial performance, sustainability report disclosure, corporate governance disclosure, leverage, size, age, growth.*