

## ABSTRAK

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### **“PENGUNGKAPAN KEBERLANJUTAN ANTARA SEBELUM, PADA SAAT PENERAPAN KEBIJAKAN, DAN PASCA KELONGGARAN KEBIJAKAN PANDEMI COVID-19 DI INDONESIA TERHADAP KINERJA KEUANGAN”**

(xxix + 164 halaman : 1 gambar; 74 tabel; 73 lampiran)

Fakta saat ini perhitungan tingkat pertumbuhan berkelanjutan berperan terhadap perusahaan sebagai jaminan kelangsungan hidup perusahaan terutama mitigasi dalam menangani masalah keuangan. Pandemi COVID-19 menambahkan ancaman besar untuk pasar keuangan global. Dalam penelitian ini akan meneliti bagaimana pengungkapan Keberlanjutan dalam mempengaruhi kinerja keuangan antara sebelum pandemi, pada saat penerapan kebijakan dan pasca kelonggaran kebijakan Pandemi COVID-19. Variabel independen berupa keberlanjutan dimensi sosial, ekonomi dan lingkungan akan diuji pengaruhnya terhadap kinerja keuangan berupa ROA, ROE, dan NPM dengan moderasi pandemi COVID-19. Sampel yang digunakan sebanyak 280 observasi. Penelitian menggunakan Regresi Pooled Least Square. Hasil analisis menyatakan bahwa keberlanjutan Dimensi Lingkungan terhadap kinerja Keuangan ROA, ROE, dan NPM sekaligus Dimensi Ekonomi terhadap Kinerja Keuangan ROA dan ROE, serta Dimensi Sosial terhadap kinerja Keuangan NPM tidak berpengaruh secara signifikan positif pada selama ketiga fase tersebut. Sedangkan pada Dimensi ekonomi terhadap kinerja Keuangan NPM terdapat pengaruh signifikan positif pada saat Sebelum pandemi. Sedangkan pada saat penerapan dan pasca kelonggaran tidak berpengaruh signifikan positif. Pada keberlanjutan sosial terhadap ROA dan ROE pada saat penerapan Kebijakan memiliki pengaruh signifikan positif, sedangkan pada saat Sebelum dan pasca kelonggaran tidak memiliki pengaruh signifikan positif. Perusahaan belum menerapkan Pengungkapan keberlanjutan sesuai dengan indikator GRI Standards secara penuh.

Kata Kunci : *Keberlanjutan, Return on Assets, Return on Equity, Net Profit Margin, COVID-19*

Referensi : 117 (Tahun 1975-2023)

## ABSTRACT

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**“SUSTAINABILITY DISCLOSURES BETWEEN BEFORE, DURING THE IMPLEMENTATION OF POLICIES, AND POST THE EASING OF THE COVID-19 PANDEMIC POLICY IN INDONESIA ON FINANCIAL PERFORMANCE”**

(xxix + 164 pages : 1 pictures; 74 tables; 73 appendix)

Currently, the calculation of sustainable growth rates plays a crucial role for companies as a guarantee for the company's survival, especially in mitigating financial issues. The COVID-19 pandemic has added significant threats to the global financial markets. This research aims to examine how Sustainability Disclosure influences financial performance before the pandemic, during policy implementation, and post-policy relaxation amid the COVID-19 pandemic. The independent variables, represented by the dimensions of social, economic, and environmental sustainability, will be tested for their impact on financial performance indicators such as ROA, ROE, and NPM, with the moderation of the COVID-19 pandemic. The study, utilizing 280 observations, employs Pooled Least Square Regression. The analysis results indicate that the Environmental Sustainability Dimension on the financial performance of ROA, ROE, and NPM, along with the Economic Dimension on ROA and ROE financial performance, as well as the Social Dimension on NPM financial performance, do not significantly positively influence during the three phases. However, the Economic Dimension on NPM financial performance has a significant positive influence before the pandemic. Meanwhile, during policy implementation and post-relaxation, there is no significant positive effect. Concerning social sustainability, it has a significant positive impact on ROA and ROE during policy implementation. However, it does not have a significant positive influence during the pre-pandemic and post-relaxation phases. Companies have not fully implemented Sustainability Disclosure in accordance with GRI Standards indicators.

Keywords: *Sustainability Disclosure, Return on Assets, Return on Equity, Net Profit Margin, COVID-19*

References : 117 (1975-2023)