

ABSTRACT

The objective of this research is to examine the effect of disclosure of sustainability reports on economic dimensions, social dimensions, environmental dimensions and green accounting on company financial performance.

The variables used in this research are return on asset and return on sales as dependent variables and sustainability report disclosure of economic dimensions, social dimensions, environmental dimensions and green accounting as independent variables. The population in this study are manufacturing companies listed on the Indonesian Stock Exchange from 2018 until 2022. Sampling was carried out using a purposive sampling method with a sample of 33 companies out of a total of 165 companies. The data used in this research is secondary data in the form of annual reports and sustainability reports from 2018 until 2022. The data analysis method used is multiple linear regression analysis.

The research shows that the social sustainability report disclosure variables and green accounting have a significant positive effect on return on asset, while the economic and environmental dimensions of the sustainability report do not affect return on asset. The social and environmental dimensions of sustainability report disclosure variables have a significant positive effect on return on sales, while the economics dimensions of sustainability report disclosure variable and green accounting do not affect return on sales.

Keywords: economic dimension, social dimension, environmental dimension, green accounting, return on asset, return on sales