

ABSTRACT

This study analyzes the effect of sustainability report disclosure on financial and nonfinancial performance. The independent variable, sustainability report disclosure, is measured using the Sustainability Report Disclosure Index. Meanwhile, the dependent variable is represented by Return on Equity and Market Share. The research population includes companies in the KOMPAS100 index listed on the Indonesia Stock Exchange (IDX) during the 2021-2023 period. Sampling was carried out using purposive sampling method based on certain criteria, resulting in 70 companies from KOMPAS100 index as research samples. The data was analyzed using multiple linear regression. The results showed that sustainability report disclosure does not have a effect on financial and nonfinancial performance.

Keywords: Sustainability Report Disclosure, Sustainability Report Disclosure Index, Financial Performance, ROE, Nonfinancial Performance, Market Share.