RINGKASAN

RETNOSARI, Program Pasca sarjana Universitas Jenderal Soedirman, *STUDY* KOMPARASI DIMENSI *SUSTAINABILITY REPORTING* PADA NEGARA INDONESIA DAN MALAYSIA SERTA PENGARUHNYA TERHADAP KINERJA KEUANGAN, Pembimbing I: Prof. Drs. Bambang Agus Pramuka, MA, Ph.D.,Ak., Pembimbing II: Dr. Wita Ramadhanti, S.E., MSA,Ak.

Sustainability Reporting (SR) merupakan model pelaporan informasi perusahaan kepada para pemangku kepentingan (*stakeholder*) yang mengintregasikan pelaporan keuangan (*financial reporting*) dengan pelaporan sosial (*social reporting*), pelaporan lingkungan (*environment reporting*) dan pelaporan tata kelola perusahaan (*corporate governance reporting*) secara terpadu dalam satu paket pelaporan. Banyak peneliti melakukan penelitian dengan tema serupa, namun masih sedikit yang membedakan antara dua negara juga hasil dari penelitian masih belum menunjukkan hasil yang konsiten, sehingga perlu diteliti kembali dengan pengukuran yang lebih mendalam. Penelitian ini bertujuan untuk membuktikan secara empiris ada atau tidaknya perbedaan *sustainability reporting* antara dua negara (Indonesia dan Malaysia) dan mengetahui pengaruhnya terhadap kinerja keuangan.

Metode penelitian menggunakan metode kuantitatif dan pengumpulan data dengan menggunakan *purposive sampling.* Penelitian ini memiliki kriteria tertentu yaitu perusahaan yang mengikuti kegiatan ISRA (Indonesia) dan MaSRA (Malaysia) berturut-turut pada tahun 2013-2014 serta terdaftar dalam bursa efek di negara masing-masing. Analisis data yang digunakan dalam penelitian ini menggunakan SPSS.

Terdapat tiga hipotesis di dalam penelitian ini dan seluruh hipotesis diterima dengan hasil ada perbedaan *sustainability reporting* antara Indonesia dan Malaysia (H1). Hasil penelitian menunjukkan bahwa *sustainability reporting* berpengaruh positif signifikan terhadap kinerja keuangan di Indonesia (H2). Hasil penelitian selanjutnya menunjukkan bahwa *sustainability reporting* berpengaruh positif signifikan terhadap kinerja keuangan di Malaysia (H3).

Penelitian ini memberikan kontribusi bagi perusahaan untuk mengungkapkan *sustainability reporting* secara sukarela untuk memberikan informasi kepada pemangku kepentingan secara transparan dan bertanggung jawab terhadap lingkungan sosialnya, sehingga dapat menarik investor dalam rangka meningkatkan kinerja keuangan perusahaan.

Kata kunci: *sustainability reporting*, kinerja keuangan

SUMMARY

RETNOSARI, Post Graduate Program Jenderal Soedirman University, DIMENSION OF SUSTAINABILITY REPORTING COMPARISON STUDY ON STATE OF INDONESIA AND MALAYSIA AND EFFECT ON FINANCIAL PERFORMANCE, Advisor I: Prof. Drs. Bambang Agus Pramuka, MA, Ph.D., Ak., Advisor II: Dr. Wita Ramadhanti, S.E., MSA, Ak.

Sustainability Reporting (SR) is a model of the reporting company information to the stakeholders (stakeholders) that integrate financial reporting (financial reporting) with social reporting (social reporting), reporting (environment reporting) reporting and corporate governance (corporate governance reporting) are integrated reporting in one package. Many researchers conducted the study with a similar theme, but there is still little that distinguishes between the two countries are also the result of the research has not shown results konsiten, so it needs to be examined again with more in-depth measurements. This study aims to prove empirically whether or not sustainability reporting differences between the two countries (Indonesia and Malaysia) and determine the effect on the financial performance.

The research method uses quantitative methods and data collection by using purposive sampling. This study has certain criteria that companies that participated in the ISRA (Indonesia) and MaSRA (Malaysia) respectively in 2013-2014 and listed in the stock exchange in each country. Analysis of the data used in this study using SPSS.

There are three hypotheses in this study and the whole hypothesis was accepted by the results of sustainability reporting no difference between Indonesia and Malaysia (H1). The results showed that sustainability reporting significant positive effect on financial performance in Indonesia (H2). The results of further research showed that sustainability reporting significant positive effect on financial performance in Malaysia (H3).

This study contributes to the sustainability reporting companies to disclose voluntarily to provide information to stakeholders in a transparent and accountable to his social environment, so as to attract investors in order to improve the company's financial performance.

Keyword: sustainability reporting, financial performance