

ABSTRAK

Tujuan penelitian ini mengetahui pengaruh aspek ekonomi, aspek lingkungan dan aspek sosial dalam *sustainability accounting* terhadap kinerja keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Penelitian ini merupakan penelitian kuantitatif. Populasi studi ini ialah perusahaan manufaktur yang *listed* di Bursa Efek Indonesia (BEI) tahun 2018-2022 yang berjumlah 140. Penyeleksian populasi tersebut dilakukan dengan *purposive sampling*, sehingga didapat sampel sebanyak 7 perusahaan selama 5 periode. Data dikumpulkan melalui teknik dokumentasi. Dokumentasi dilakukan melalui pengumpulan data laporan keuangan dan *sustainability report* perusahaan manufaktur yang *listed* di BEI dalam rentang waktu 2018-2022. Data dianalisis dengan analisis regresi linier berganda data panel. Hasil penelitian ini menyatakan bahwa aspek sosial berpengaruh terhadap kinerja keuangan perusahaan manufaktur yang *listed* di BEI dalam rentang waktu 2018-2022. Sedangkan aspek ekonomi, dan aspek lingkungan, tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: kinerja keuangan, *sustainability accounting*, perusahaan manufaktur

ABSTRACT

The purpose of this study was to determine the effect of economic, environmental and social aspects in sustainability accounting on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange for the 2018-2022 period. This research is a quantitative research. The population for this study is manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022, totaling 140. The selection of the population was carried out by purposive sampling, so that a sample of 7 companies was obtained for 5 periods. Data is collected through documentation techniques. Documentation is carried out by collecting data on financial reports and sustainability reports of manufacturing companies listed on the IDX in the 2018-2022 period. Data were analyzed with multiple linear regression analysis of panel data. The results of this study state that social aspects affect the financial performance of manufacturing companies listed on the IDX in the 2018-2022 period. Meanwhile, the economic and environmental aspects have no effect on financial performance.

Keywords: *financial performance, sustainability accounting, manufacturing companie*