

Pengaruh corporate sustainability terhadap Profitabilitas Perusahaan Non-K keuangan di Indonesia pada Periode 2015-2019 = The Effect of Corporate Sustainability on Profitability of Non-Financial Firm in Indonesia Period 2015 - 2019

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh corporate sustainability terhadap profitabilitas perusahaan serta membuktikan adanya perbedaan pendapatan, pertumbuhan pendapatan, profitabilitas, dan perubahan total aset yang signifikan diantara perusahaan High ESG Score dan Low ESG Score di Indonesia. Sampel yang digunakan berasal dari 30 perusahaan non-keuangan di Indonesia periode 2015 – 2019. Penelitian ini menggunakan balanced panel data dan metode regresi data panel dengan teknik estimasi random effect model. Hasil penelitian menemukan corporate sustainability tidak signifikan mempengaruhi profitabilitas perusahaan. Selain itu, tidak ditemukan perbedaan pertumbuhan pendapatan, profitabilitas, dan perubahan total aset diantara perusahaan HESGS dan LESGS di Indonesia, sedangkan perbedaan pendapatan ditemukan signifikan.

.....This study aimed to examine the effect of corporate sustainability on firm profitability and show differences in revenue, revenue growth, profitability, and change in total asset between High ESG Score and Low ESG Score firms in Indonesia. This study used a sample of 30 non-financial public firms during 2015 – 2019. This study also used balanced panel data and panel data regression, with the random effect model estimation techniques. The study found that corporate sustainability didn't significantly affect firms' profitability. In addition, the study showed that there are no significant differences in revenue growth, profitability, and change in total asset between HESGS and LESGS firms in Indonesia. Instead, revenue differences between HESGS and LESGS firms in Indonesia were found in this study.