

ABSTRAK

Perusahaan pertambangan tentunya ingin mendapatkan keuntungan semaksimal mungkin. Untuk mendapatkan keuntungan tersebut salah satunya adalah dengan mengungkapkan *Sustainability Report*. Diharapkan dengan mengungkapkan *Sustainability Report* dapat meningkatkan kinerja keuangan perusahaan. Penelitian ini bertujuan untuk menguji pengaruh *Sustainability Report* terhadap kinerja keuangan pada perusahaan sektor pertambangan.

Sampel penelitian adalah perusahaan pertambangan yang mengungkapkan *Sustainability Report* yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode penelitian tahun 2010-2012. Adapun sampelnya adalah 10 perusahaan pertambangan. Variabel Independen dalam penelitian ini adalah pengungkapan *Sustainability Report* yang diukur dengan menggunakan indeks SRDI. Variabel dependen adalah *Return on Assets* (ROA), *Return On Equity* (ROE), *Current Ratio* (CR), *Debt to Equity Ratio* (DER), dan *Dividend Payout Ratio* (DPR).

Hasil pengujian menunjukkan bahwa pengungkapan *Sustainability Report* berpengaruh terhadap *Current Ratio* (CR) dan terhadap *Debt to Equity Ratio* (DER). Sedangkan bagi variabel lain seperti *Return on Assets* (ROA), *Return on Equity* (ROE), and *Dividend Payout Ratio* (DPR) tidak berpengaruh terhadap pengungkapan *Sustainability Report*. Hal ini berarti bahwa dengan adanya pengungkapan *Sustainability Report* yang dilakukan perusahaan akan meningkatkan likuiditas perusahaan, dan sebaliknya akan menurunkan leverage perusahaan. Sedangkan variabel lain seperti *Return on Assets* (ROA), *Return on Equity* (ROE), and *Dividend Payout Ratio* (DPR) tidak berpengaruh

Kata kunci : *Sustainability Report*, *Return on Assets* (ROA), *Return on Equity* (ROE), *Current Ratio* (CR), *Debt to Equity Ratio* (DER), and *Dividend Payout Ratio* (DPR)

ABSTRACT

Mining sector companies absolutely wanted get maximum benefit. One of the way to get a benefit was Sustainability Report disclosure. Expected with Sustainability Report disclosure get increase financial performance companies. The purpose of this research was to examine the effect of Sustainability Report on the financial performance of mining sector companies

Sample of this research was a company that reveal Sustainability Report which listed in Indonesia Stock Exchange (IDX) with the 2010-2012 study period. The sample was 10 of mining sector companies. Independent variables in this study was the Sustainability Report disclosure which was measured by using the index SRDI. The dependent variable were the Return on Assets (ROA), Return on Equity (ROE), Current Ratio (CR), Debt to Equity Ratio (DER), and Dividend Payout Ratio (DPR).

The result show that the Sustainability Report disclosure influence Current Ratio (CR) and affect Debt to Equity Ratio (DER) but Sustainability Report disclosure has no significant effect on Return on Assets (ROA), Return on Equity (ROE), and Dividend Payout Ratio (DPR). This means that the presence of Sustainability Report disclosure of the company would increase the liquidity of the company and the other hand would decrease the leverage of the company. Whereas for Return on Assets (ROA), Return on Equity (ROE), and Dividend Payout Ratio (DPR) has no effect.

Keyword : Sustainability Report, Return on Assets (ROA), Return on Equity (ROE), Current Ratio (CR), Debt to Equity Ratio (DER), and Dividend Payout Ratio (DPR)