

***THE EFFECT OF APPLICATION OF SUSTAINABLE DEVELOPMENT  
GOALS (SDGs) AND SUSTAINABILITY REPORT ON COMPANY  
PROFITABILITY IN INDONESIA STOCK EXCHANGE***

*By Indah Elprizka Dewi*

*Absratct*

*The UN has set Sustainable Development Goals (SDGs) since 2015 as global guidelines in maintaining economic, social, environmental stability and justice. The purpose of this study to analyze the effect of applying economic indicators in the Sustainable Development Goals (SDGs) and Sustainability Reports on company profitability as measured using return on assets (ROA). The population used is all companies listed on the Indonesia Stock Exchange and issuing sustainability reports from 2019 to 2021. Using a purposive sampling technique, a sample of 70 companies was obtained. The data analysis technique uses panel data regression with the E-Views 12 application program and a significance level of 5%. This study found that economic indicators in the Sustainable Development Goals (SDGS) have a negative effect on company profitability and economic indicators in sustainability reports have a positive effect on company profitability.*

*Keywords: Economy Indicator, SDGs, Sustainability Report, Profitability*

**PENGARUH PENERAPAN *SUSTAINABLE DEVELOPMENT GOALS* (SDGs)  
DAN *SUSTAINABILITY REPORT* TERHADAP PROFITABILITAS  
PERUSAHAAN TERDAFTAR DI BURSA EFEK INDONESIA**

Oleh Indah Elprizka Dewi

Abstrak

PBB menetapkan *Sustainable Development Goals* (SDGs) sejak tahun 2015 sebagai pedoman global dalam menjaga stabilitas ekonomi, sosial, lingkungan serta keadilan. Penelitian ini bertujuan untuk menganalisis pengaruh penerapan indikator ekonomi dalam *Sustainable Development Goals* (SDGs) dan *Sustainability Report* terhadap profitabilitas perusahaan yang diukur menggunakan *return on asset* (ROA). Populasi yang digunakan merupakan seluruh perusahaan yang terdaftar di Bursa Efek Indonesia dan mengeluarkan *sustainability report* tahun 2019 hingga 2021. Dengan teknik *purposive sampling*, didapatkan sampel 70 perusahaan. Teknik analisis data menggunakan regresi data panel dengan program aplikasi E-Views 12 dan tingkat signifikansi 5%. Penelitian ini menemukan bahwa indikator ekonomi dalam *Sustainable Development Goals* (SDGS) berpengaruh negatif terhadap profitabilitas perusahaan dan indikator ekonomi dalam *sustainability report* berpengaruh positif terhadap profitabilitas perusahaan.

Kata Kunci: Indikator Ekonomi, SDGs, Laporan Keberlanjutan, Profitabilitas