

***Sustainability Reporting, Climate Change Reporting, Unmanaged ESG Risk,
dan Green Accounting: Implikasinya terhadap Sustainable Growth***

Oleh Siti Nur Annisa

Abstrak

Masalah peningkatan perubahan iklim secara ekstrem saat ini tengah mencari siapa yang harus bertanggung jawab atas kerugian yang dihasilkan. Dunia meminta pertanggungjawaban perusahaan yang dianggap sebagai penyumbang atas peningkatan perubahan iklim ini. Penelitian ini dilakukan untuk mengetahui seberapa besar pengaruh perusahaan dalam melaporkan dan mengelola aspek lingkungan, sosial, dan tata kelolanya dilihat dari *sustainability reporting, climate change reporting, unmanaged ESG risk*, dan *green accounting* terhadap pertumbuhan berkelanjutan (*sustainable growth*) pada perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2022. Penelitian ini menggunakan data sekunder yang diperoleh dari laporan keberlanjutan dan laporan keuangan tiap perusahaan. Jumlah sampel yang digunakan sebesar 79 perusahaan yang diwakili oleh setiap sektor berdasarkan *IDX Industrial Classification* periode tahun 2022. Teknik pengambilan sampel yang digunakan adalah *non-purposive sampling* dengan metode analisis regresi linear berganda. Alat analisis yang digunakan pada penelitian ini adalah *software STATA* versi 12. Hasil penelitian menunjukkan bahwa (1) *Sustainability Reporting* tidak memiliki pengaruh signifikan terhadap *Sustainable Growth*, (2) *Climate Change Reporting* tidak memiliki pengaruh signifikan terhadap *Sustainable Growth*, (3) *Unmanaged ESG Risk* memiliki pengaruh signifikan positif terhadap *Sustainable Growth*, dan (4) *Green Accounting* memiliki pengaruh signifikan negatif terhadap *Sustainable Growth*.

Kata kunci : *Sustainability Reporting, Climate Change Reporting, Unmanaged ESG Risk, Green Accounting, Sustainable Growth*

***Sustainability Reporting, Climate Change Reporting, Unmanaged ESG Risk,
and Green Accounting: Its Implications on Sustainable Growth***

By Siti Nur Annisa

Abstract

The issue of extreme increases in climate change is currently searching for who should be held responsible for the resulting losses. The world is asking for corporate accountability, which is considered a contributor to this increase in climate change. This study was conducted to determine how much influence the company has in reporting and managing its environmental, social and governance aspects seen from sustainability reporting, climate change reporting, unmanaged ESG risk, and green accounting on sustainable growth in companies listed on the Indonesia Stock Exchange in 2022. This study uses secondary data obtained from sustainability reports and financial reports of each company. The number of samples used was 79 companies represented by each sector based on the IDX Industrial Classification for the period 2022. The sampling technique used was non-purposive sampling with multiple linear regression analysis methods. The results showed that (1) Sustainability Reporting has no significant effect on Sustainable Growth, (2) Climate Change Reporting has no significant effect on Sustainable Growth, (3) Unmanaged ESG Risk has a significant positive effect on Sustainable Growth, and (4) Green Accounting has a significant negative effect on Sustainable Growth.

Keywords : *Sustainability Reporting, Climate Change Reporting, Unmanaged ESG Risk, Green Accounting, Sustainable Growth*