

ABSTRAK

PENGARUH PENGUNGKAPAN CSR DAN SDGs TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN MANUFAKTUR SUB-SEKTOR BARANG KONSUMEN PRIMER YANG TERDAFTAR DI BEI 2021-2024

Di tengah transformasi global yang menekankan keberlanjutan, perusahaan manufaktur sub-sektor barang konsumen primer di Indonesia semakin didorong untuk menunjukkan tanggung jawab sosial dan lingkungan. Namun, pengungkapan *Corporate Social Responsibility* (CSR) dan *Sustainable Development Goals* (SDGs) masih menjadi isu krusial karena kualitasnya yang rendah dan belum sepenuhnya terintegrasi dalam strategi bisnis inti perusahaan. Penelitian ini menggunakan pendekatan kuantitatif dengan populasi seluruh perusahaan manufaktur sub-sektor barang konsumen primer yang terdaftar di BEI periode 2021-2024. Teknik pengambilan sampel yang digunakan adalah *sampling jenuh*, di mana seluruh anggota populasi digunakan sebagai sampel. Data dikumpulkan melalui observasi situs BEI dan perusahaan, studi dokumentasi laporan keuangan dan laporan keberlanjutan, serta studi kepustakaan. Analisis data dilakukan menggunakan statistik deskriptif dan analisis regresi linear berganda dengan bantuan perangkat lunak SPSS 27, setelah melalui uji asumsi klasik (normalitas, multikolinearitas, heteroskedastisitas, dan autokorelasi). Hasil analisis menunjukkan bahwa pengungkapan *Corporate Social Responsibility* (CSR) tidak berpengaruh signifikan terhadap kinerja keuangan. Sebaliknya, pengungkapan *Sustainable Development Goals* (SDGs) berpengaruh signifikan terhadap kinerja keuangan.

Kata Kunci: *Corporate Social Responsibility* (CSR), *Sustainable Development Goals* (SDGs), Kinerja Keuangan

ABSTRACT

PENGARUH PENGUNGKAPAN CSR DAN SDGs TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN MANUFAKTUR SUB-SEKTOR BARANG KONSUMEN PRIMER YANG TERDAFTAR DI BEI 2021-2024

In the global transformation that increasingly emphasizes sustainability, manufacturing companies in the primary consumer goods sub-sector in Indonesia are being urged to demonstrate greater social and environmental responsibility. However, the disclosure of Corporate Social Responsibility (CSR) and Sustainable Development Goals (SDGs) remains a critical issue due to its relatively low quality and the lack of full integration into companies' core business strategies. This study employs a quantitative approach, with the population consisting of all manufacturing companies in the primary consumer goods sub-sector listed on the Indonesia Stock Exchange (IDX) during the 2021-2024 period. A saturated sampling technique was applied, meaning that all members of the population were used as the research sample. Data were collected through observations of the IDX and company websites, documentation studies of financial statements and sustainability reports, as well as literature reviews. Data analysis was conducted using descriptive statistics and multiple linear regression analysis with the assistance of SPSS version 27, after fulfilling the classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation). The results indicate that Corporate Social Responsibility (CSR) disclosure does not have a significant effect on financial performance. In contrast, Sustainable Development Goals (SDGs) disclosure has a significant effect on financial performance.

Keywords: Corporate Social Responsibility (CSR), Sustainable Development Goals (SDGs), Financial Performance