ABSTRAK

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Judul : Pengaruh *Environmental, Social and Governance* (ESG), *Green Innovation* Dan *Sustainability Practices* Terhadap Kinerja Keuangan Perusahaan (Studi kasus Pada Sektor Manufaktur Yang Terdaftar Di Bursa Efek Indonesia)

Penelitian ini bertujuan untuk menganalisis pengaruh Environmental, Social and Governance (ESG), Green Innovation, dan Sustainability Practices terhadap kinerja keuangan perusahaan pada perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Data penelitian ini diperoleh melalui situs resmi Bursa Efek Indonesia (www.idx.co.id) serta laporan tahunan dan laporan keberlanjutan yang dipublikasikan oleh masing-masing perusahaan. Sampel dalam penelitian ini berjumlah 29 perusahaan manufaktur yang dipilih dengan menggunakan teknik purposive sampling, sehingga diperoleh 87 observasi selama periode penelitian. Metode analisis yang digunakan dalam penelitian ini adalah regresi data panel dengan bantuan aplikasi EViews 12. Berdasarkan hasil uji Chow dan uji Hausman, model yang paling sesuai untuk digunakan adalah Fixed Effect Model (FEM). Hasil penelitian menunjukkan bahwa Environmental, Social and Governance (ESG) berpengaruh negatif dan signifikan terhadap kinerja keuangan perusahaan pada tingkat signifikansi 10%. Green Innovation berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan pada tingkat signifikansi 10%. Sementara itu, Sustainability Practices berpengaruh positif, tetapi tidak signifikan terhadap kinerja keuangan perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia periode 2022–2024.

Kata kunci: *Environmental, Social and Governance* (ESG), *Green Innovation*, *Sustainability Practices* dan Kinerja Keuangan

ABSTRACT

Name **:** Dinda Afrida
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Judul : *The Impact of Environmental, Social, and Governance (ESG), Green Innovation, and Sustainability Practices on Corporate Financial Performance (A Case Study of Manufacturing Companies Listed on the Indonesia Stock Exchange)*

This study aims to analyze the effects of Environmental, Social, and Governance (ESG), Green Innovation, and Sustainability Practices on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The data used in this study were obtained from the official website of the Indonesia Stock Exchange (www.idx.co.id), as well as from the annual reports and sustainability reports published by each company. The sample consisted of 29 manufacturing companies selected using a purposive sampling technique, resulting in a total of 87 observations during the study period. The data were analyzed using panel data regression with the assistance of EViews 12 software. Based on the results of the Chow test and the Hausman test, the Fixed Effect Model (FEM) was selected as the most appropriate model for this study. The findings indicate that Environmental, Social, and Governance (ESG) has a negative and significant effect on corporate financial performance at the 10% significance level. Green Innovation has a positive and significant effect on corporate financial performance at the 10% significance level. Meanwhile, Sustainability Practices have a positive but insignificant effect on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange during the 2022–2024 period.

Keywords : *Environmental, Social and Governance* (ESG), *Green Innovation, Sustainability Practices and Financial Performance*