

## ABSTRACT

### *The Effect of Disclosure of Sustainability Report and Corporate Social Responsibility (CSR) on Financial Performance Before and After Covid-19 (In Chemical Subsector Manufacturing Companies Listed on the Indonesia Stock Exchange in 2018-2022)*

Ilyas Yanuar Mufid<sup>1)</sup>, Irma Paramita Sofia<sup>2)</sup>, Fitriyah Nurhidayah<sup>2)</sup>

<sup>1)</sup>Student of the Accounting Study Program, Pembangunan Jaya University

<sup>2)</sup>Lecturer in the Accounting Departement, Pembangunan Jaya University

Financial performance is the company's achievement in a certain time that describes the company's financial condition based on its resources such as liquidity, capital and profitability so that it can be an attraction for investors. SR is a report on the environmental, economic and social impacts arising from a company's activities. CSR is a mechanism made by companies to voluntarily get environmental and social attention into activities and activities with stakeholders. The Covid-19 pandemic started in Wuhan, China in 2019 and then has spread to various countries, including Indonesia. The impact of Covid-19 on companies has caused enormous losses and even experienced business bankruptcy. One of the sectors affected by Covid-19 is the business world. This study aims to examine the effect of SR and CSR on financial performance before and after the Covid-19 pandemic. This study uses financial report data and CSR reports obtained from the Indonesia Stock Exchange (IDX). This study uses a quantitative descriptive method. This study uses a quantitative descriptive method. The sample used in this research is a chemical sub-sector manufacturing company. This study uses purposive sampling data collection techniques with a total sample of 13 companies. The analysis in this study is an analysis carried out using the IBM SPSS Statistics 23 application. The partial results of the research on the Sustainability Report before Covid-19 had no positive effect on financial performance in terms of the significance of the t test with a result of 0.217, while in the period after Covid-19 it had a positive effect on financial performance seen from the significance of the t test with a result of 0.016. Corporate Social Responsibility has no positive effect on financial performance seen from the significance of the t test before Covid-19 with a result of 0.344 and after Covid-19 with a result of 0.553. Simultaneously Sustainability Report and Corporate Social Responsibility in the pre-Covid-19 period have no effect positive effect on financial performance seen from the significance results of the F anova test with a result of 0.458, whereas in the post-Covid-19 period it had a positive effect on financial performance seen from the significance results of the F anova test with a result of 0.029.

**Keywords:** Financial performance, Sustainability Report, Corporate Social Responsibility, Covid-19