

## DAFTAR ISI

|                                                                                |     |
|--------------------------------------------------------------------------------|-----|
| Halaman Judul.....                                                             | i   |
| Lembar Pengesahan .....                                                        | ii  |
| Pernyataan Bebas Plagiasi .....                                                | iii |
| KATA PENGANTAR .....                                                           | iv  |
| DAFTAR ISI.....                                                                | vi  |
| DAFTAR TABEL .....                                                             | ix  |
| DAFTAR GAMBAR .....                                                            | x   |
| DAFTAR LAMPIRAN.....                                                           | xi  |
| Abstrak.....                                                                   | xii |
| BAB I PENDAHULUAN .....                                                        | 1   |
| 1.1 Latar Belakang Masalah .....                                               | 1   |
| 1.2 Rumusan Masalah .....                                                      | 4   |
| 1.3 Pertanyaan Penelitian .....                                                | 5   |
| 1.4 Tujuan Penelitian.....                                                     | 5   |
| 1.5 Manfaat Penelitian.....                                                    | 6   |
| 1.5.1 Manfaat teoritis: .....                                                  | 6   |
| 1.5.2 Manfaat praktis: .....                                                   | 6   |
| 1.6 Ruang Lingkup dan Batasan Penelitian.....                                  | 6   |
| 1.7 Sistematika Penulisan.....                                                 | 7   |
| BAB II LANDASAN TEORI DAN TINJAUAN PUSTAKA .....                               | 9   |
| 2.1 Konsep Dasar .....                                                         | 9   |
| 2.1.1 Global Reporting Initiative (GRI) dan <i>Sustainability Report</i> ..... | 9   |
| 2.1.2 Profitabilitas.....                                                      | 10  |
| 2.1.3 Nilai Perusahaan .....                                                   | 12  |
| 2.2 Landasan Teori .....                                                       | 13  |
| 2.2.1 Legitimacy Theory.....                                                   | 13  |
| 2.2.2 Stakeholder Theory .....                                                 | 15  |

|                                                             |    |
|-------------------------------------------------------------|----|
| 2.2.3 Signaling Theory.....                                 | 17 |
| 2.3 Tinjauan Pustaka dan Hipotesis .....                    | 18 |
| 2.3.1 Tinjauan Pustaka.....                                 | 18 |
| 2.3.2 Pengembangan Hipotesis.....                           | 21 |
| 2.4 Kerangka Penelitian .....                               | 23 |
| BAB III METODE PENELITIAN.....                              | 25 |
| 3.1 Desain Penelitian .....                                 | 25 |
| 3.2 Definisi Operasional Variabel .....                     | 25 |
| 3.2.1 Variabel Independen .....                             | 25 |
| 3.2.2 Variabel Dependen .....                               | 26 |
| 3.2.3 Variabel Kontrol .....                                | 27 |
| 3.3 Populasi dan Sampel .....                               | 27 |
| 3.4 Teknik Pengumpulan Data .....                           | 28 |
| 3.5 Teknik Analisis Data .....                              | 29 |
| 3.5.1 Analisis Statistik Deskriptif.....                    | 29 |
| 3.5.2 Uji Asumsi Klasik.....                                | 29 |
| 3.5.3 Analisis Regresi Data Panel.....                      | 31 |
| 3.5.4 Uji Hipotesis .....                                   | 32 |
| BAB IV HASIL PENELITIAN DAN PEMBAHASAN .....                | 34 |
| 4.1 Deskripsi Objek Penelitian.....                         | 34 |
| 4.2 Analisis Statistik Deskriptif.....                      | 34 |
| 4.3 Analisis Regresi Data Panel .....                       | 36 |
| 4.3.1 Uji Multikolinearitas.....                            | 36 |
| 4.3.2 Uji Asumsi Variabel Profitabilitas (ROA) .....        | 37 |
| 4.3.3 Uji Asumsi Variabel Nilai Perusahaan (Tobins'Q) ..... | 43 |
| 4.4 Pembahasan .....                                        | 49 |
| BAB V KESIMPULAN DAN SARAN.....                             | 52 |
| 5.1 Kesimpulan.....                                         | 52 |

|                                             |    |
|---------------------------------------------|----|
| 5.2 Keterbatasan Penelitian dan Saran ..... | 53 |
| 5.2.1 Keterbatasan Penelitian.....          | 53 |
| 5.2.2 Saran .....                           | 53 |
| DAFTAR PUSTAKA .....                        | 54 |
| LAMPIRAN .....                              | 57 |