

PENGARUH PROFIL PERUSAHAAN DAN PENGUNGKAPAN *SUSTAINABILITY REPORT* TERHADAP REPUTASI PERUSAHAAN YANG BERINDEKS *ESG QUALITY 45 IDX KEHATI* PERIODE 2022-2024

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ABSTRACT

This research aims to examine the influence of company profile and sustainability report disclosure (economic, environmental, and social dimensions) on corporate reputation among 27 issuers listed in the ESG Quality 45 IDX Kehati index for the 2022-2024 period, yielding 81 observations. The novelty of this study lies in the contemporary empirical testing of best-practice ESG companies in Indonesia, where the findings indicate an anomaly against signaling theory assumptions. The analysis methodology employs panel data regression with autocorrelation correction via the Prais-Winsten transformation. The partial test results demonstrate that company profile and the social dimension have a negative and significant influence on corporate reputation, while the environmental dimension is found to be positive and significant. Conversely, the economic dimension proves to have no significant influence. These findings imply that reputation building requires a strategic approach focused on substantive environmental performance and highlights the reputational risk arising from increased visibility and social disclosure. For regulators, this study provides input regarding the necessity for more standardized disclosure requirements to prevent greenwashing practices and reputational liability.

Keyword: *Company Profile, Sustainability Report, Corporate Reputation, ESG Quality 45*