

## SUSTAINABILITY REPORTING AND FIRM VALUE: AN EVIDENCE OF GROWTH COMPANIES IN INDONESIA

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<b>Abstract</b>	<p>Environment has become an important issue in the business world these days. Companies are increasingly paying more attention to company management without neglecting environmental sustainability. This study aims to examine the effect of sustainability reports for on stock performance, with growth category companies as the moderating variable. The sample consist of 18 growth-category companies that were included in the evaluation during 2020 in Indonesian Stock Exchange. The sustainability report is an indicator for environmental performance taken from compliance with Global Reporting Initiative (GRI) Standards, while stock performance is measured using the share price at the reporting date. Tests are carried out using Moderated Regression Analysis. The results showed that a growth category company that had a good environmental performance also had a good stock performance. And when compared with the performance of companies that are included in the non-growing category, there is a difference, although not statistically significant. This implies the importance of companies and investors to pay attention to environmental performance reporting and processes in accordance with environmental performance reporting standards.</p>
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