ABSTRAK

Skripsi dengan judul "Pengaruh *Leverage*, Pertumbuhan Penjualan, *Sustainability Report* Aspek Lingkungan Terhadap Kinerja Keuangan pada PT Unilever Indonesia Tbk Periode 2013-2024" ini ditulis oleh Siti Faizatul Azizah, NIM. 1860406221012, dengan pembimbing Eni Susilowati, M.Pd.

Kata Kunci: *Leverage*, Pertumbuhan Penjualan, *Sustainabiliy Report* Aspek Lingkungan, dan Kinerja Keuangan

Penelitian ini dilatarbelakangi oleh fluktuasi kinerja keuangan PT Unilever Indonesia Tbk selama tahun 2013-2024. Kondisi tersebut diduga dipengaruhi oleh berbagai faktor, salah satunya fenomena COVID-19, aksi boikot terhadap produk perusahaan, dan persaingan industri yang berpotensi memengaruhi tingkat penjualan dan kondisi keuangan. Selain itu, di tengah persaingan bisnis yang semakin ketat, perusahaan perlu melakukan pengukuran kinerja keuangan untuk menilai kemampuan dalam mengelola sumber daya dan menjaga keberlanjutan usaha. Oleh karena itu, penting mengetahui faktor-faktor yang dapat memengaruhi kinerja keuangan, seperti *leverage*, pertumbuhan penjualan, dan pengungkapan *sustainability report* pada aspek lingkungan.

Penelitian ini bertujuan untuk (1) mengetahui pengaruh *leverage*, pertumbuhan penjualan, dan *sustainbility report* aspek lingkungan terhadap kinerja keuangan pada PT Unilever Indonesia Tbk periode 2013-2024, (2) mengetahui pengaruh *leverage* terhadap kinerja keuangan pada PT Unilever Indonesia Tbk periode 2013-2024 (3) mengetahui pengaruh pertumbuhan penjualan terhadap kinerja keuangan pada PT Unilever Indonesia Tbk periode 2013-2024, (4) mengetahui pengaruh *sustainbility report* aspek lingkungan terhadap kinerja keuangan pada PT Unilever Indonesia Tbk periode 2013-2024.

Penelitian ini menggunakan pendekatan kuantitatif dengan tipe penelitian asosiatif. Penentuan sampel dilakukan melalui metode *sampling jenuh*. Data yang dianalisis merupakan data sekunder yang bersumber dari laporan keuangan tahunan serta laporan keberlanjutan PT Unilever Indonesia Tbk selama periode 2013-2024. Analisis data dilakukan melalui beberapa tahapan, meliputi statistik deskriptif, pengujian asumsi klasik, analisis regresi linier berganda, serta pengujian hipotesis menggunakan uji F, uji t, dan koefisien determinasi, yang seluruhnya diolah dengan bantuan perangkat lunak SPSS versi 23.

Hasil dari penelitian ini menunjukkan bahwa (1) *leverage*, pertumbuhan penjualan, *sustainability report* aspek lingkungan secara simultan berpengaruh signifikan terhadap kinerja keuangan pada PT Unilever Indonesia Tbk 2013-2024, (2) *leverage* secara parsial berpengaruh negatif dan signifikan terhadap kinerja keuangan pada PT Unilever Indonesia Tbk 2013-2024, (3) pertumbuhan penjualan secara parsial tidak berpengaruh signifikan terhadap kinerja keuangan pada PT Unilever Indonesia Tbk 2013-2024, (4) *sustainability report* aspek lingkungan secara parsial tidak berpengaruh signifikan terhadap kinerja keuangan pada PT Unilever Indonesia Tbk 2013-2024.

ABSTRACT

This thesis entitled "The Effect of Leverage, Sales Growth, and Environmental Aspect of Sustainability Report on Financial Performance at PT Unilever Indonesia Tbk for the Period 2013–2024" was written by Siti Faizatul Azizah, NIM. 1860406221012, under the supervision of Eni Susilowati, M.Pd.

Keywords: Leverage, Sales Growth, Environmental Aspect of Sustainability Report, and Financial Performance

This research is motivated by the fluctuations in the financial performance of PT Unilever Indonesia Tbk during 2013-2024. This condition is suspected to be influenced by various factors, one of which is the phenomenon of boycotts against the company's products, which has the potential to impact sales levels and financial condition. Amid increasingly fierce business competition, companies need to measure financial performance to assess their ability to manage resources and maintain business sustainability. Therefore, it is important to understand the factors that can influence financial performance, such as leverage, sales growth, and sustainability report disclosures on environmental aspects.

This study aims to (1) determine the effect of leverage, sales growth, and the environmental aspect of the sustainability report on financial performance at PT Unilever Indonesia Tbk for the period 2013-2024, (2) determine the effect of leverage on financial performance at PT Unilever Indonesia Tbk for the period 2013-2024, (3) determine the effect of sales growth on financial performance at PT Unilever Indonesia Tbk for the period 2013-2024, and (4) determine the effect of the environmental aspect of the sustainability report on financial performance at PT Unilever Indonesia Tbk for the period 2013-2024.

This study adopts a quantitative approach with an associative research. The sample was determined using a saturation sampling method. The data utilized in this study are secondary data obtained from the annual financial statements and sustainability reports of PT Unilever Indonesia Tbk for the period 2013-2024. The data analysis is conducted through several stages, including descriptive statistical analysis, classical assumption tests, multiple linear regression analysis, as well as hypothesis testing using the F-test, t-test, and coefficient of determination. All analyses are performed using SPSS software version 23.

The results of this study indicate that (1) leverage, sales growth, and the environmental aspect of the sustainability report simultaneously have a significant effect on financial performance at PT Unilever Indonesia Tbk for the period 2013-2024, (2) leverage partially has a negative and significant effect on financial performance at PT Unilever Indonesia Tbk for the period 2013-2024, (3) sales growth partially has no significant effect on financial performance at PT Unilever Indonesia Tbk for the period 2013-2024, and (4) the environmental aspect of the sustainability report partially has no significant effect on financial performance at PT Unilever Indonesia Tbk for the period 2013-2024.