

ABSTRACT

This study aims to empirically test and analyze the relationship between financial ratios and the disclosure of the Sustainable Development Goals. The financial ratios used in this research are liquidity ratios, activity ratios, profitability ratios and solvency ratios.

The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2016-2019 period. The sample method used in this study is purposive sampling method with certain criteria. Based on those criteria obtained as many as 364 observation data or 91 companies as study sample. The analysis method that being used to test the hypothesis is multiple linear regression analysis.

The results of this study shows that the profitability ratio has a significant positive effect on the disclosure of the SDGs. However, the activity ratio has a positive but not significant effect on the disclosure of SDGs, while the liquidity ratio has a negatif but significant effect and the solvency ratio has a negatif and insignificant effect.

Keywords: Disclosure of SDGs, financial ratios, liquidity, activity, profitability, solvency.

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