

**PENGARUH *ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG)*
RISK RATING, SALES GROWTH DAN UKURAN PERUSAHAAN
TERHADAP KINERJA KEUANGAN**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *environmental social governance (ESG) risk rating, sales growth* dan ukuran perusahaan terhadap kinerja keuangan. Penelitian ini merupakan penelitian asosiatif dengan pendekatan kuantitatif, menggunakan jenis data penelitian data sekunder. Populasi penelitian berasal dari perusahaan yang terdaftar pada indeks IDXESGL periode 2020-2023 dengan jumlah sampel sebanyak 15 perusahaan selama 4 tahun (2020-2023). Sehingga, data amatan penelitian berjumlah 60. Data diolah menggunakan SPSS versi 26 dengan metode analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa *ESG risk rating* berpengaruh negatif dan signifikan terhadap kinerja keuangan, *sales growth* tidak memiliki pengaruh yang signifikan terhadap kinerja keuangan, dan ukuran Perusahaan berpengaruh positif dan signifikan terhadap kinerja keuangan pada perusahaan yang terdaftar di indeks IDXESGL periode 2020-2023.

Kata Kunci: *ESG risk rating, sales growth*, ukuran perusahaan, kinerja keuangan

***THE INFLUENCE OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE
(ESG) RISK RATING, SALES GROWTH AND FIRM SIZE ON FINANCIAL
PERFORMANCE***

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ABSTRACT

This research aims to determine the influence of environmental social governance (ESG) risk rating, sales growth and firm size on financial performance. This study is an associative research with a quantitative approach, using secondary types of data. The research population comes from companies listed on the IDXESGL index for the period 2020-2023 with a total sample of 15 companies for 4 years (2020-2023). So, the data observed in this study amounted to 60. The data was processed using SPSS version 26 with multiple linear regression analysis methods. The results showed that ESG risk rating has a negative and significant effect on financial performance, sales growth has no significant effect on financial performance, and firm size has a positive and significant effect on financial performance in companies listed on the IDXESGL index for the 2020-2023 period.

Keywords: *ESG risk rating, sales growth, firm size, financial performance*