

BAB V

KESIMPULAN DAN SARAN

5.1. Kesimpulan

Setelah melakukan analisis dan pembahasan, dapat disimpulkan bahwa laporan keberlanjutan yang diungkapkan perusahaan tidak berpengaruh positif signifikan terhadap kinerja keuangan perusahaan.

5.2. Keterbatasan

Keterbatasan dalam penelitian ini adalah tidak adanya beberapa data harga saham perusahaan yang digunakan dalam perhitungan Tobin's Q pada tanggal publikasi, sehingga peneliti menggunakan asumsi harga saham dari tanggal terdekat.

5.3. Saran

1. Penelitian selanjutnya dapat menggunakan periode penelitian yang berbeda dan lebih panjang.
2. Penelitian selanjutnya dapat menggunakan objek penelitian yang lebih terfokus pada sektor-sektor tertentu.

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