VIEWING COMPANY PERFORMANCE THROUGH CONSISTENCE OF PUBLICATION OF FINANCIAL REPORTS

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Abstract
Competition between one company and another is getting tighter and tighter because more and more companies want to gain as much profit as this triggers higher exploration of natural resources. For companies, Sustainability Reporting is an instrument that can be used to communicate with stakeholders in an effort to implement the concept of sustainability. Sustainability Reporting according to the World Business Council for Sustainable Development, Sustainability Reporting is defined as an open report that provides an overview of the company's economic, environmental and social status and activities to internal and external stakeholders. Since Sustainability Reporting started in Indonesia, companies have begun to focus on corporate social responsibility and sustainability disclosure activities, although not all companies publish Sustainability Reports regularly every year.
Keywords: Consistency of financial reports, company performance and health, business profit, company value, investment

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