

ABSTRAK

PENGARUH *ENVIRONMENTAL PERFORMANCE*, *LEVERAGE*, DAN *FIRM SIZE* TERHADAP PROFITABILITAS PERUSAHAAN

(Studi Empiris pada Perusahaan Sektor Energi yang terdaftar di Bursa Efek Indonesia Periode 2022-2024)

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Penelitian ini bertujuan untuk menguji pengaruh *environmental performance*, *leverage*, dan *firm size* terhadap profitabilitas pada perusahaan di sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022-2024. Sektor energi menunjukkan tingkat profitabilitas yang tinggi, namun aktivitas operasionalnya berpotensi menimbulkan dampak negatif terhadap lingkungan serta dihadapkan pada ketidakpastian kebijakan transisi energi. Di samping itu, faktor internal perusahaan seperti *environmental performance*, *leverage*, dan *firm size* diduga turut memengaruhi profitabilitas, sementara hasil penelitian terdahulu masih menunjukkan ketidakkonsistenan.

Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan dan laporan keberlanjutan perusahaan selama 3 tahun pengamatan. Sampel penelitian ditentukan menggunakan metode *purposive sampling* dan diperoleh sebanyak 19 perusahaan dengan total 57 sampel penelitian. Teknik analisis data yang digunakan adalah regresi linear berganda.

Hasil dalam penelitian ini menunjukkan bahwa *environmental performance* tidak berpengaruh terhadap profitabilitas perusahaan. Sedangkan *leverage* dan *firm size* berpengaruh negatif terhadap profitabilitas perusahaan.

Kata kunci: *Environmental Performance*, *Leverage*, *Firm Size*, Profitabilitas

ABSTRACT

**THE EFFECTS OF ENVIRONMENTAL PERFORMANCE, LEVERAGE,
AND FIRM SIZE ON COMPANY PROFITABILITY**

*(Empirical Study of Energy Sector Companies Listed on the Indonesia Stock
Exchange for the 2022–2024)*

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This study aims to examine the effects of environmental performance, leverage, and firm size on profitability among companies in the energy sector listed on the Indonesia Stock Exchange during the 2022–2024 period. The energy sector exhibits high levels of profitability; however, its operational activities have the potential to cause negative environmental impacts and face uncertainty regarding energy transition policies. Furthermore, internal firm factors such as environmental performance, leverage, and firm size are suspected to influence profitability, while previous research findings remain inconsistent.

This study employs a quantitative approach using secondary data obtained from companies' financial statements and sustainability reports over a three-year observation period. The research sample was determined using purposive sampling and consisted of 19 companies with a total of 57 research samples. The data analysis technique used was multiple linear regression.

The results of this study indicate that environmental performance does not affect a company's profitability. Meanwhile, leverage and firm size have a negative effect on a company's profitability.

Keywords: *Environmental Performance, Leverage, Firm Size, Profitability*