ABSTRAK

PENGARUH PROFITABILITAS, *LEVERAGE*, DAN UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN *SUSTAINABILITY REPORT*

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

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Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, dan ukuran perusahaan terhadap pengungkapan *sustainability report* pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022-2024. Sektor energi memiliki peran strategis dalam perekonomian, namun aktivitas operasionalnya memiliki dampak negatif terhadap lingkungan dan sosial, sehingga mendorong perusahaan untuk meningkatkan transparansi melalui laporan keberlanjutan.

Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan dan laporan keberlanjutan perusahaan selama periode pengamatan. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*. Terdapat 22 perusahaan yang memenuhi kriteria yang ditetapkan, sehingga diperoleh 66 sampel pengamatan selama periode 2022-2024. Metode analisis yang digunakan adalah regresi linear berganda. Seluruh proses pengolahan dan analisis data dalam penelitian ini dilakukan dengan menggunakan bantuan *software* SPSS *Statistics* versi 27.

Hasil penelitian menunjukkan bahwa profitabilitas dan ukuran perusahaan berpengaruh terhadap pengungkapan *sustainability report*. Sementara itu, *leverage* tidak berpengaruh terhadap pengungkapan *sustainability report*. Temuan ini mengindikasikan bahwa perusahaan dengan kinerja keuangan yang baik dan skala usaha yang besar cenderung meningkatkan pengungkapan *sustainability report* sebagai bentuk upaya memperoleh legitimasi sosial serta mengurangi asimetri informasi antara manajemen dan stakeholder.

Kata kunci: Profitabilitas, *Leverage*, Ukuran Perusahaan, dan *Sustainability report*

ABSTRAC

THE EFFECT OF PROFITABILITY, LEVERAGE, AND COMPANY SIZE ON SUSTAINABILITY REPORT DISCLOSURE

(Empirical Study Energy Sector Companies Listed on the Indonesia Stock Exchange for the 2022-2024 Period)

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This study aims to examine the effects of profitability, leverage, and firm size on sustainability report disclosure among energy sector companies listed on the Indonesia Stock Exchange during the 2022-2024 period. The energy sector plays a strategic role in the economy, however, I'ts operational activities have negative environmental and social impacts, thereby encouraging companies to enhance transparency through sustainability reports.

This study employs a quantitative approach using secondary data obtained from companies financial statements and sustainability reports during the observation period. Sampling was conducted using purposive sampling. There were 22 companies that met the established criteria, resulting in 66 observation samples for the 2022-2024 period. The analysis method used was multiple linear regression. The entire data processing and analysis process in this study was conducted using SPSS Statistics version 27.

Results of the study indicate that profitability and firm size have a significant effect on sustainability report disclosure. Meanwhile, leverage was found to have no effect on sustainability report disclosure. The results of the study indicate that profitability and firm size have a positive effect on sustainability report disclosure. Meanwhile, financial leverage has no effect on sustainability report disclosure. These findings suggest that companies with strong financial performance and large business scale tend to increase their sustainability report disclosure as a means of gaining social legitimacy and reducing information asymmetry between management and stakeholders.

Keywords: Profitability, Leverage, Firm Size, and Sustainability report