

ABSTRACT

This study aims to examine the effect of financial performance and good corporate governance on the disclosure of sustainability reports with company size as a moderation variable. In this study, the indicators for calculating financial performance are profitability and leverage, indicators for calculating good corporate governance are independent boards of commissioners, audit committees and managerial ownership. Profitability is proxied by Return on Assets (ROA) ratio, leverage is proxied by Debt to Equity Ratio (DER), independent boards of commissioners are proxied by proportion ratio of independent boards of commissioners, audit committees are proxied by the ratio of the number of audit committee members, managerial ownership is proxied with managerial ownership ratio, company size is proxied with Ln (Total Assets) and disclosure Sustainability report is proxied by calculating Sustainability Report Disclosure (SRD) with the provisions of the Standard GRI index.

The research method used is a quantitative research method. The population in this study is mining sector companies listed on the Indonesia Stock Exchange (IDX) in the 2018-2021 period. The sampling method in this study used purposive sampling so that a sample of 31 companies was obtained. The data test tool uses IBM Statistical Package for Social Sciences (SPSS) version 25 program software. The results of this study show that profitability and managerial ownership affect the disclosure of sustainability reports. Meanwhile, leverage, independent board of commissioners, audit committee and company size have no effect on the disclosure of sustainability reports. The results also showed that the size of the company moderates the relationship of profitability and managerial ownership to the disclosure of sustainability reports.

Keywords: *Profitability, Leverage, Independent Board of Commissioners, Audit Committee, Managerial Ownership, Company Size, Sustainability Report*

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris pengaruh kinerja keuangan dan *good corporate governance* terhadap pengungkapan *sustainability report* dengan ukuran perusahaan sebagai variabel moderasi. Dalam penelitian ini indikator perhitungan kinerja keuangan adalah profitabilitas dan *leverage*, indikator perhitungan *good corporate governance* adalah dewan komisaris independen, komite audit dan kepemilikan manajerial. Profitabilitas diproksikan dengan rasio *Return on Aset (ROA)*, *leverage* diproksikan dengan *Debt to Equity Ratio (DER)*, dewan komisaris independen diproksikan dengan rasio proporsi dewan komisaris independen, komite audit diproksikan dengan rasio jumlah anggota komite audit, kepemilikan manajerial diproksikan dengan rasio kepemilikan manajerial, ukuran perusahaan diproksikan dengan Ln (Total Aset) dan pengungkapan *sustainability report* diproksikan dengan perhitungan *Sustainability Report Disclosure (SRD)* dengan ketentuan indeks GRI Standar.

Metode penelitian yang digunakan adalah metode penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2018-2021. Metode pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* sehingga diperoleh sampel berjumlah 31 perusahaan. Alat uji data menggunakan *software* program IBM *Statistical Package for Social Sciences (SPSS)* versi 25. Hasil penelitian ini menunjukkan bahwa profitabilitas dan kepemilikan manajerial berpengaruh terhadap pengungkapan *sustainability report*. Sedangkan *leverage*, dewan komisaris independen, komite audit dan ukuran perusahaan tidak berpengaruh terhadap pengungkapan *sustainability report*. Hasil penelitian juga menunjukkan bahwa ukuran perusahaan memoderasi hubungan profitabilitas dan kepemilikan manajerial terhadap pengungkapan *sustainability report*.

Kata kunci: Profitabilitas, *Leverage*, Dewan Komisaris Independen, Komite Audit, Kepemilikan Manajerial, Ukuran Perusahaan, *Sustainability Report*