

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menemukan bukti empiris terkait pengaruh profitabilitas, pelatihan dewan komisaris, dan *leverage* terhadap *sustainability reporting* pada perusahaan sektor *Consumer Non-Cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2024. Pengukuran yang digunakan untuk memproksikan *sustainability reporting* yaitu dengan *Sustainability Report Disclosure Index* (SRDI) yang mengukur rasio item pengungkapan *sustainability report* berdasarkan ketentuan POJK Nomor 51/POJK.03/2017. Populasi pada penelitian ini merupakan seluruh perusahaan sektor *Consumer Non-Cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2022-2024. Penarikan sampel dalam penelitian ini menggunakan metode *purposive sampling* dengan sampel terpilih sebanyak 189 data observasi dari 63 perusahaan. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi data panel. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif dan signifikan terhadap *sustainability reporting*, sedangkan pelatihan dewan komisaris dan *leverage* tidak berpengaruh terhadap *sustainability reporting*.

**Kata Kunci:** *Pelaporan Keberlanjutan, Profitabilitas, Pelatihan Dewan Komisaris, Leverage, Barang Konsumen Primer*

## **ABSTRACT**

*This study aims to examine and find empirical evidence regarding the effect of profitability, board of commissioners' training, and leverage on sustainability reporting in Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange (IDX). The measurement used to proxy sustainability reporting is the Sustainability Report Disclosure Index (SRDI), which measures the ratio of sustainability report disclosure items based on the provisions of the Financial Service Authority Regulation Number 51/POJK.03/2017. The population in this study is all Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange for the 2022-2024 period. The sampling in this study used a purposive sampling method with a selected sample of 189 observation data from 63 companies. The data analysis method used in this research is panel data regression analysis. The results of the study indicate that profitability has a negative and significant effect on sustainability reporting. Meanwhile, board of commissioners' training and leverage are not proven to have an effect on sustainability reporting.*

**Keywords:** *Sustainability Reporting, Profitability, Board of Commissioners' Training, Leverage, Consumer Non-Cyclicals*