ABSTRAK

PENGARUH *CORPORATE GOVERNANCE* DAN PROFITABILITAS TERHADAP KUALITAS PENGUNGKAPAN *SUSTAINABILITY REPORT* DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI (Studi pada Perbankan yang Terdaftar di BEI Tahun 2018-2023)

Penelitian ini bertujuan untuk mengetahui pengaruh dewan komisaris independen, komite audit, dan profitabilitas terhadap kualitas pengungkapan *sustainability report* pada yang Terdaftar di BEI, serta apakah ukuran perusahaan memoderasi pengaruh tersebut. Dengan menggunakan pendekatan kuantitatif dan data sekunder dari 10 bank selama periode 2018-2023, total 60 dokumen observasi dianalisis menggunakan *purposive sampling*. Teknik analisis data yang digunakan adalah analisis regresi data penel dan *Moderate Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa dewan komisaris independen dan profitabilitas mempengaruhi kualitas pengungkapan *sustainability report*, sementara komite audit tidak memiliki pengaruh. Selain itu, ukuran perusahaan memperkuat pengaruh dewan komisaris independen, sedangkan komite audit memperlemah, tetapi ukuran perusahaan tidak dapat memoderasi pengaruh dari profitabilitas terhadap pengungkapan *sustainability report*.

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

ABSTRACT

THE EFFECT OF CORPORATE GOVERNANCE AND PROFITABILITY ON QUALITY OF SUSTAINABILITY REPORT DISCLOSURE WITH FIRM SIZE AS A MODERATING VARIABLE
(*A Study on Banks Listed on the Indonesia Stock Exchange in 2018–2023****)***

This study aims to examine the effect of independent board of commissioners, audit committee, and profitability on the quality of sustainability report disclosure in banks listed on the Indonesia Stock Exchange (IDX), as well as whether firm size moderates these relationships. Using a quantitative approach and secondary data from 10 banks during the 2018–2023 period, a total of 60 observational documents were analyzed using purposive sampling. The data were analyzed using panel data regression and Moderate Regression Analysis (MRA). The results show that the independent board of commissioners and profitability have a significant effect on sustainability report disclosure, while the audit committee has no significant effect. Furthermore, firm size strengthens the effect of the independent board of commissioners, while it weakens the effect of the audit committee. However, firm size does not moderate the effect of profitability on sustainability report disclosure.

Keyword : *Sustainability Report, Independent Board, Audit Committee, Profitability, Firm Size*