

ABSTRAK

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PENGARUH PROFITABILITAS DAN LEVERAGE TERHADAP KUALITAS PENGUNGKAPAN SUSTAINABILITY REPORT DENGAN DEWAN KOMISARIS INDEPENDEN DAN KEBERAGAMAN GENDER DEWAN DIREKSI SEBAGAI VARIABEL MODERASI

(xv + 78 halaman: 2 gambar; 20 tabel; 9 lampiran)

Penelitian ini memiliki tujuan untuk membuktikan secara empiris mengenai pengaruh profitabilitas dan *leverage* terhadap kualitas pengungkapan *sustainability report* dengan variabel moderasi yaitu dewan komisaris independen dan keberagaman gender dewan direksi. Sampel penelitian terdiri dari 45 perusahaan manufaktur, pertambangan, dan properti, *real estate*, dan konstruksi bangunan yang terdaftar di BEI periode 2019 - 2021 yang dipilih menggunakan metode *purposive sampling*. Data dalam penelitian ini merupakan data sekunder yang diperoleh melalui *website* resmi BEI dan juga *S&P Capital IQ*, dan data-data tersebut diuji dengan teknik analisis regresi linear berganda menggunakan *software* SPSS.

Setelah dilakukan pengujian, terbukti bahwa profitabilitas berpengaruh positif terhadap kualitas pengungkapan *sustainability report*, dan *leverage* berpengaruh negatif terhadap kualitas pengungkapan *sustainability report*. Dewan komisaris independen terbukti tidak mampu memoderasi pengaruh profitabilitas maupun *leverage* terhadap kualitas pengungkapan *sustainability report*. Keberagaman gender dewan direksi tidak mampu memoderasi pengaruh profitabilitas terhadap kualitas pengungkapan *sustainability report*, namun keberagaman gender dewan direksi mampu memperlemah pengaruh *leverage* terhadap kualitas pengungkapan *sustainability report*.

Referensi: 74 (1975 - 2022)

Kata kunci: *Sustainability Report*, Profitabilitas, *Leverage*, Dewan Komisaris Independen, Keberagaman Gender Dewan Direksi.

ABSTRACT

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THE EFFECT OF PROFITABILITY AND LEVERAGE ON THE QUALITY OF SUSTAINABILITY REPORT DISCLOSURE WITH INDEPENDENT COMMISSIONERS AND GENDER DIVERSITY ON THE BOARD. OF DIRECTORS AS MODERATING VARIABLES.

(xv + 78 pages; 2 pictures; 20 tables; 9 attachments)

The purpose of this study is to provide empirical evidences regarding the effect of profitability and leverage on the quality of sustainability report disclosure with independent commissioner and gender diversity on the board of directors as moderating variables. The research sample consisted of 45 manufacturing, mining, and property, real estate, and building construction companies listed on the IDX over the period of 2019 to 2021 which was selected by using purposive sampling method. This study uses secondary data collected from the official website of the IDX and S&P Capital IQ. The research data were examined using the multiple regression analysis method with SPSS software.

Based on the examination results, profitability has a positive effect on the quality of sustainability report disclosure, and leverage has a negative on the quality of sustainability report disclosure. Independent commissioner cannot moderate the effect of profitability and leverage on the quality of sustainability report disclosure. Gender diversity on the board of directors cannot moderate the effect of profitability on the quality of sustainability report disclosure, but gender diversity on the board of directors weakens the effect of leverage on the quality of sustainability report disclosure

Reference: 74 (1975 - 2022)

Keywords: Sustainability Report, Profitability, Leverage, Independent Commissioner, Gender Diversity on the Board of Directors.