RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh audit committee, inventory turnover, profitability, dan leverage terhadap sustainability report disclosure pada perusahaan sektor infrastruktur yang terdaftar di BEI periode 2020–2023. Latar belakang riset didasarkan pada meningkatnya perhatian global terhadap isu keberlanjutan dan rendahnya tingkat pengungkapan di Indonesia. Mengacu pada teori stakeholder, perusahaan diharapkan tidak hanya mengejar keuntungan ekonomi tetapi juga bertanggung jawab atas dampak sosial dan lingkungan. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik purposive sampling, melibatkan 18 perusahaan sebagai sampel. Data diperoleh dari laporan tahunan dan keberlanjutan yang tersedia di situs resmi BEI. Analisis dilakukan menggunakan regresi linear berganda disertai uji asumsi klasik dan uji hipotesis.

Hasil penelitian ini menunjukan bahwa (1) audit committee berpengaruh positif terhadap sustainability report disclosure. (2) inventory turnover tidak berpengaruh positif terhadap sustainability report disclosure. (3) profitability tidak berpengaruh positif terhadap sustainability report disclosure. (4) leverage berpengaruh positif terhadap sustainability report disclosure. Implikasi dari kesimpulan penelitian ini adalah diharapkan dapat membantu perusahaan sektor infrastruktur untuk meningkatkan sustainability report disclosure dengan memperhatikan faktor – faktor yang mempengaruhi sustainability report disclosure, sehingga dapat menarik minat investor untuk terus berinvestasi dan dapat diajadikan referensi untuk penelitian selanjutnya terkait sustainability report disclosure.

Kata kunci: *audit committee, inventory turnover, profitability, leverage, sustainability report disclosure.*

SUMMARY

This study aims to examine the influence of the audit committee, inventory turnover, profitability, and leverage on sustainability report disclosure in infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. The research is motivated by the growing global attention to sustainability issues and the relatively low level of disclosure in Indonesia. Referring to stakeholder theory, companies are expected not only to pursue economic profit but also to take responsibility for the social and environmental impacts of their operations. This research employs a quantitative approach with purposive sampling, involving 18 companies as the sample. The data were obtained from annual and sustainability reports available on the official IDX website. The analysis was conducted using multiple linear regression, along with classical assumption tests and hypothesis testing.

The results of this study indicate that: (1) the audit committee has a positive influence on sustainability report disclosure; (2) inventory turnover does not have a positive influence on sustainability report disclosure; (3) profitability does not have a positive influence on sustainability report disclosure; and (4) leverage has a positive influence on sustainability report disclosure. The implication of these findings is that they are expected to assist infrastructure sector companies in improving their sustainability report disclosure by taking into account the factors that influence it. Enhanced disclosure may increase investor interest and serve as a useful reference for future research related to sustainability report disclosure.

Keywords: *audit committee, inventory turnover, profitability, leverage, sustainability report disclosure.*