

RINGKASAN

Penelitian ini merupakan penelitian kuantitatif pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Penelitian ini berjudul “Pengaruh Karakteristik Perusahaan dan Keberagaman Dewan Direksi terhadap Pengungkapan *Sustainability Report* pada Perusahaan Sektor Energi yang Terdaftar di BEI Periode 2022–2024”. Tujuan dari penelitian ini adalah untuk menganalisis pengaruh profitabilitas, *leverage*, likuiditas, proporsi direksi wanita, dan latar belakang pendidikan dewan direksi terhadap pengungkapan sustainability report. Populasi dalam penelitian ini adalah 90 perusahaan sektor energi yang terdaftar di BEI periode 2022-2024. Jumlah sampel dalam penelitian ini adalah 12 perusahaan, dengan teknik pemilihan sampel yaitu *purposive sampling*.

Analisis data dilakukan dengan menggunakan metode regresi data panel melalui software EViews 13. Hasil penelitian menunjukkan bahwa: (1) Profitabilitas tidak berpengaruh terhadap pengungkapan *sustainability report*, (2) *Leverage* berpengaruh negatif terhadap pengungkapan *sustainability report*, (3) Likuiditas tidak berpengaruh positif terhadap pengungkapan *sustainability report*, (4) Dewan direksi wanita tidak berpengaruh terhadap pengungkapan *sustainability report*, dan (5) Latar belakang pendidikan ekonomi atau bisnis dari dewan direksi berpengaruh positif terhadap pengungkapan *sustainability report*. Implikasi dari hasil penelitian ini diharapkan dapat menjadi bahan pertimbangan bagi perusahaan sektor energi dalam meningkatkan transparansi dan kualitas pelaporan keberlanjutan. Selain itu, hasil ini juga dapat dijadikan referensi bagi investor dalam menilai komitmen keberlanjutan perusahaan serta menjadi acuan bagi penelitian selanjutnya yang mengkaji pengungkapan sustainability report.

Kata kunci: Profitabilitas, *Leverage*, Likuiditas, Dewan direksi wanita, Latar belakang pendidikan dewan direksi, Pengungkapan *sustainability report*

SUMMARY

This research is a quantitative study on energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2022-2024. This study is entitled “The Effect of Company Characteristics and Board of Directors Diversity on Sustainability Report Disclosure in Energy Sector Companies Listed on the IDX for the Period 2022-2024”. The purpose of this study was to analyze the effect of profitability, leverage, liquidity, proportion of female directors, and educational background of the board of directors on sustainability report disclosure. The population in this study were 90 energy sector companies listed on the IDX for the period 2022-2024. The number of samples in this study were 12 companies, with the sample selection technique being purposive sampling

Data analysis was conducted using panel data regression method through EViews 13 software. The results showed that: (1) Profitability has no effect on sustainability report disclosure, (2) Leverage has a negative effect on sustainability report disclosure, (3) Liquidity has no positive effect on sustainability report disclosure, (4) Female board of directors has no effect on sustainability report disclosure, and (5) Economic or business educational background of the board of directors has a positive effect on sustainability report disclosure. The implications of the results of this study are expected to be taken into consideration for energy sector companies in improving the transparency and quality of sustainability reporting. In addition, these results can also be used as a reference for investors in assessing the company's sustainability commitment and as a reference for further research examining sustainability report disclosure.

Keywords: Profitability, Leverage, Liquidity, Female board of directors, Educational background of board of directors, Disclosure of sustainability report.