

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran tentang *sustainability report disclosure* dan *intellectual capital disclosure* terhadap nilai perusahaan dengan profitabilitas sebagai variabel moderasi pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Serta mengetahui pengaruh *sustainability report disclosure* dan *intellectual capital disclosure* terhadap nilai perusahaan dengan profitabilitas sebagai variabel moderasi baik secara parsial maupun simultan.

Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Populasi dari penelitian ini yaitu 47 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Teknik pengambilan sampel digunakan dengan metode *purposive sampling* yang menghasilkan 10 perusahaan yang memenuhi kriteria. Metode analisis data penelitian ini yaitu menggunakan analisis regresi data panel, uji asumsi klasik, *moderated regression analysis* (MRA) dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah metode statistik uji parsial (uji t) dan uji simultan (uji F) menggunakan IBM statistik SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa secara parsial pengaruh *sustainability report disclosure* dan *intellectual capital disclosure* berpengaruh positif terhadap nilai perusahaan dan profitabilitas sebagai variabel moderasi memperkuat pengaruh *sustainability report disclosure* dan *intellectual capital disclosure* terhadap profitabilitas.

Kata kunci: *Sustainability report disclosure, intellectual capital disclosure, nilai perusahaan dan profitabilitas.*

ABSTRACT

This study aims to provide an overview of the sustainability report disclosure and intellectual capital disclosure on the value of the company with profitability as a moderating variable in mining companies listed on the Indonesia Stock Exchange for the 2016-2020 period. As well as knowing the effect of sustainability report disclosure and intellectual capital disclosure on firm value with profitability as a moderating variable either partially or simultaneously.

The research method used is descriptive and verification methods. The population of this study is 47 mining companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The sampling technique used was the purposive sampling method which resulted in 10 companies that met the criteria. The data analysis method of this research is using panel data regression analysis, classical assumption test, moderated regression analysis (MRA), and coefficient of determination. While the hypothesis testing used is the statistical method of the partial test (t-test) and simultaneous test (F-test) using IBM SPSS statistics version 25.

The results showed that partially the effect of sustainability report disclosure and intellectual capital disclosure has a positive effect on firm value and profitability as moderating variables strengthen the influence of sustainability report disclosure and intellectual capital disclosure on profitability.

Keywords: *Sustainability report disclosure, intellectual capital disclosure, firm value and profitability*