

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *sustainability report disclosure* dan *enterprise risk management disclosure* terhadap profitabilitas pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2019-2023.

Metode yang digunakan dalam penelitian ini yaitu metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Data yang digunakan yaitu data sekunder berupa laporan keberlanjutan, laporan tahunan, dan laporan keuangan yang diperoleh dari situs resmi Bursa Efek Indonesia yaitu [www.idx.co.id](http://www.idx.co.id) dan website resmi masing-masing perusahaan. Teknik pengumpulan data dalam penelitian ini menggunakan teknik studi kepustakaan (*Library Research*). Populasi dalam penelitian ini berjumlah 77 perusahaan. Teknik sampling yang digunakan yaitu teknik *Purposive Sampling* dengan jumlah sampel sebanyak 8 perusahaan yang memenuhi kriteria. Metode analisis data yang digunakan dalam penelitian ini adalah uji asumsi klasik, uji hipotesis, analisis regresi linear berganda, analisis koefisien korelasi, dan analisis koefisien determinasi dengan bantuan perangkat lunak IBM SPSS *Statistic*.

Hasil analisis deskriptif menunjukkan bahwa *sustainability report disclosure* termasuk dalam kriteria cukup lengkap, *enterprise risk management disclosure* termasuk dalam kriteria lengkap, dan profitabilitas termasuk dalam kriteria sangat rendah. Hasil analisis verifikatif menunjukkan bahwa *sustainability report disclosure* berpengaruh positif dan tidak signifikan terhadap profitabilitas, sedangkan *enterprise risk management disclosure* berpengaruh positif dan signifikan terhadap profitabilitas.

**Kata Kunci:** *sustainability report disclosure, enterprise risk management disclosure, profitabilitas*

## **ABSTRACT**

*This study aims to determine the effect of sustainability report disclosure and enterprise risk management disclosure on profitability in non-cyclical consumer sector companies listed on the Indonesia Stock Exchange for the 2019-2023 period.*

*The method used in this study is quantitative with a descriptive and verification analysis approach. Secondary data, consisting of sustainability reports, annual reports, and financial statements, were obtained from the official Indonesia Stock Exchange website (www.idx.co.id) and the official websites of each company. The data collection technique used was library research. The population in this study consisted of 77 companies. The sampling technique used was purposive sampling, with a sample size of 8 companies that met the criteria. Data analysis methods used in this study included classical assumption testing, hypothesis testing, multiple linear regression analysis, correlation coefficient analysis, and coefficient of determination analysis using IBM SPSS Statistics software.*

*The descriptive analysis results indicate that sustainability report disclosure falls into the fairly complete category, enterprise risk management disclosure falls into the complete category, and profitability falls into the very low category. The results of the verification analysis show that sustainability report disclosure has a positive and insignificant effect on profitability, while enterprise risk management disclosure has a positive and significant effect on profitability.*

**Keywords :** *sustainability report disclosure, enterprise risk management disclosure, profitabilitas*