

ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh Budaya Organisasi, *Green Financing* dan *Good Corporate Governance* terhadap Kualitas *Sustainability Report* pada Perusahaan Energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023.

Metode yang digunakan dalam penelitian ini adalah metode kuantitatif. Penelitian ini menggunakan data sekunder berupa laporan keberlanjutan yang diperoleh dari website www.idx.co.id dan website resmi masing-masing perusahaan. Sampel yang digunakan dalam penelitian ini adalah 26 perusahaan dan komponen lainnya yang terdaftar di Bursa Efek Indonesia (BEI) berdasarkan metode *purposive sampling*. Teknik analisis yang digunakan dalam penelitian ini adalah analisis deskriptif, analisis verifikatif, estimasi model regresi data panel, pemilihan model regresi data panel, analisis regresi data panel, uji asumsi klasik, analisis koefisien korelasi, analisis koefisien determinasi, dan uji hipotesis (uji T).

Berdasarkan hasil penelitian perusahaan energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023. Budaya Organisasi tidak berpengaruh terhadap Kualitas *Sustainability Report* sebesar 50,0%. *Green Financing* berpengaruh terhadap Kualitas *Sustainability Report* sebesar 59,1%. *Good Corporate Governance* berpengaruh terhadap Kualitas *Sustainability Report* sebesar 23,0%.

Kata Kunci : Budaya Organisasi, *Green Financing*, *Good Corporate Governance*, dan *Sustainability Report*.

ABSTRACT

This study aims to analyze the influence of organizational culture, green financing, and good corporate governance on the quality of sustainability reports in energy companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2023 period.

The method used in this study is quantitative. This study utilizes secondary data in the form of sustainability reports obtained from the website www.idx.co.id and the official websites of each company. The sample used in this study was 26 companies and other components listed on the Indonesia Stock Exchange (IDX) using a purposive sampling method. The analytical techniques used in this study were descriptive analysis, verification analysis, panel data regression model estimation, panel data regression model selection, panel data regression analysis, classical assumption testing, correlation coefficient analysis, coefficient of determination analysis, and hypothesis testing (T-test).

Based on the results of the study, organizational culture did not affect the quality of sustainability reports (50.0%). Green financing did affect the quality of sustainability reports (59.1%). Good Corporate Governance has an impact on the Quality of Sustainability Reports by 23.0%.

Keywords : Organizational Culture, Green Financing, Good Corporate Governance and Sustainability Report.