

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran tentang *environmental disclosure*, *social disclosure*, dan *governance disclosure* terhadap kinerja perusahaan dengan profitabilitas sebagai variabel moderasi pada perusahaan energi yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Serta mengetahui pengaruh *environmental disclosure*, *social disclosure*, dan *governance disclosure* terhadap kinerja 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 82 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Teknik pengambilan sampel digunakan dengan metode purposive sampling yang menghasilkan 14 perusahaan yang memenuhi kriteria. Metode analisis data penelitian ini yaitu menggunakan analisis deskriptif, analisis asosiatif, uji asumsi klasik, analisis regresi berganda, *moderated regression analysis* (MRA), analisis koefisien korelasi 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 26.

Berdasarkan hasil penelitian, diketahui bahwa *environmental disclosure*, *social disclosure*, dan *governance disclosure* terhadap kinerja perusahaan berpengaruh secara simultan sebesar 63,6%. *Environmental disclosure* berpengaruh terhadap kinerja perusahaan sebesar 10,52%. *Social disclosure* berpengaruh terhadap kinerja perusahaan sebesar 40,50%. *Governance disclosure* berpengaruh terhadap kinerja perusahaan sebesar 12,58%. Profitabilitas memoderasi *environmental disclosure* terhadap kinerja perusahaan sebesar 13,14%. Profitabilitas tidak memoderasi *social disclosure* terhadap kinerja perusahaan sebesar 5,96%. Profitabilitas tidak memoderasi *governance disclosure* terhadap kinerja perusahaan sebesar 0,35%.

Kata Kunci: *Environmental Disclosure*, *Social Disclosure*, *Governance Disclosure*, Kinerja Perusahaan, dan Profitabilitas

ABSTRACT

This study aims to provide an overview of the impact of environmental disclosure, social disclosure, and governance disclosure on firm performance, with profitability as a moderating variable, in energy companies listed on the Indonesia Stock Exchange (IDX) for the period 2019–2023. Additionally, it seeks to examine the influence of environmental disclosure, social disclosure, and governance disclosure on firm performance, both partially and simultaneously, with profitability as a moderating variable.

The research employs descriptive and verificative methods. The population consists of 82 mining companies listed on the IDX during 2019–2023. The sample was selected using purposive sampling, resulting in 14 companies that met the criteria. Data analysis methods include descriptive analysis, associative analysis, classical assumption tests, multiple regression analysis, moderated regression analysis (MRA), correlation coefficient analysis, and coefficient of determination analysis. Hypothesis testing was conducted using partial statistical tests (t-test) and simultaneous tests (F-test) with IBM SPSS Statistics version 26.

The results indicate that environmental disclosure, social disclosure, and governance disclosure collectively influence firm performance by 63,6%. Individually, environmental disclosure has no significant effect on firm performance, contributing 10,52%. Social disclosure significantly affects firm performance, contributing 40.50%. Governance disclosure also significantly affects firm performance, contributing 12.58%. Profitability moderates the relationship between environmental disclosure and firm performance by 13.14%. However, profitability does not moderate the relationship between social disclosure and firm performance (5.96%) or governance disclosure and firm performance (0.35%).

Keywords: Environmental Disclosure, Social Disclosure, Governance Disclosure, Firm Performance, Profitability