

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Corporate Environmental Performance*, *Intellectual Capital*, dan *Corporate Size* terhadap *Sustainability Reporting* dengan *Good Corporate Governance* sebagai variabel moderasi pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2022–2024.

Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2022–2024. Teknik pengambilan sampel menggunakan *purposive sampling* sehingga diperoleh 11 perusahaan dengan tahun pengamatan selama 3 tahun, sehingga jumlah observasi sebanyak 33 data. Analisis data yang digunakan meliputi analisis deskriptif, uji pemilihan model, uji asumsi klasik, analisis regresi sederhana, analisis regresi sederhana moderasi, analisis korelasi, koefisien determinasi, dan uji t dengan bantuan program EViews 12.

Hasil penelitian ini menunjukkan bahwa *Corporate Environmental Performance* berpengaruh positif signifikan terhadap *Sustainability Reporting*. *Intellectual Capital* berpengaruh negatif signifikan terhadap *Sustainability Reporting*. *Corporate Size* tidak berpengaruh terhadap *Sustainability Reporting*. *Good Corporate Governance* tidak memoderasi pengaruh *Corporate Environmental Performance* terhadap *Sustainability Reporting*. *Good Corporate Governance* tidak memoderasi pengaruh *Intellectual Capital* terhadap *Sustainability Reporting*. *Good Corporate Governance* tidak memoderasi pengaruh *Corporate Size* terhadap *Sustainability Reporting*. Koefisien determinasi menunjukkan bahwa *Corporate Environmental Performance* sebesar 12,54%, *Intellectual Capital* sebesar 21,55%, dan *Corporate Size* sebesar 1,16% mampu menjelaskan variasi *Sustainability Reporting*. Sementara itu, interaksi *Corporate Environmental Performance* dengan *Good Corporate Governance* sebesar 20,38%, interaksi *Intellectual Capital* dengan *Good Corporate Governance* sebesar 33,77%, dan interaksi *Corporate Size* dengan *Good Corporate Governance* sebesar 11,72% mampu menjelaskan variasi *Sustainability Reporting*.

Keywords: *Corporate Environmental Performance*, *Intellectual Capital*, *Corporate Size*, *Good Corporate Governance*, *Sustainability Reporting*.

ABSTRACT

This study aims to examine and analyze the effect of Corporate Environmental Performance, Intellectual Capital, and Corporate Size on Sustainability Reporting, with Good Corporate Governance as a moderating variable, in energy sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period.

This study employed descriptive and verification research methods using a quantitative approach. The population consisted of energy sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period. The sampling technique used was purposive sampling, resulting in 11 sample companies observed over three years, with a total of 33 observations. The data were analyzed using descriptive analysis, model selection tests, classical assumption tests, simple regression analysis, moderated simple regression analysis, correlation analysis, coefficient of determination, and t-tests with the assistance of EViews 12 software.

The results indicate that Corporate Environmental Performance has a positive and significant effect on Sustainability Reporting. Intellectual Capital has a negative and significant effect on Sustainability Reporting. Corporate Size has no significant effect on Sustainability Reporting. Good Corporate Governance does not moderate the effect of Corporate Environmental Performance on Sustainability Reporting. Good Corporate Governance also does not moderate the effect of Intellectual Capital on Sustainability Reporting or the effect of Corporate Size on Sustainability Reporting. The coefficients of determination indicate that Corporate Environmental Performance, Intellectual Capital, and Corporate Size explain 12.54%, 21.55%, and 1.16% of the variation in Sustainability Reporting, respectively. Meanwhile, the interaction between Corporate Environmental Performance and Good Corporate Governance explains 20.38% of the variation in Sustainability Reporting, the interaction between Intellectual Capital and Good Corporate Governance explains 33.77%, and the interaction between Corporate Size and Good Corporate Governance explains 11.72%.

Keywords: *Corporate Environmental Performance, Intellectual Capital, Corporate Size, Good Corporate Governance, Sustainability Reporting.*