

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas dan *Leverage* terhadap *Sustainability report disclosure* (Studi pada Perusahaan Sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2022-2025). Variabel Independen pada penelitian ini adalah profitabilitas dan *Leverage*, Sedangkan Variabel Dependen pada penelitian ini adalah *Sustainability report disclosure*. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Populasi dari Penelitian ini adalah perusahaan sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2022-2025 berjumlah 133 Perusahaan. Metode pemilihan sampel penelitian ini menggunakan non probability ampling dengan teknik purposive sampling dengan total sampel 13 Perusahaan yang memenuhi kriteria. Analisis data dilakukan dengan menggunakan regresi linear berganda. Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh positif signifikan terhadap sustainability report disclosure, *Leverage* berpengaruh positif signifikan terhadap *Sustainability report disclosure*

Kata Kunci : Profitabilitas, *Leverage*, Dan *Sustainability report disclosure*

ABSTRACT

This study aims to examine the effect of profitability and *Leverage* on *Sustainability report disclosure* (a study on companies in the Consumer Non-Cyclicals sector listed on the Indonesia Stock Exchange (IDX) for the 2022–2025 period). The independent variables in this study are profitability and *Leverage*, while the dependent variable is *Sustainability report disclosure*. The research method used is a quantitative method with a descriptive and verificative analysis approach. The population of this study consists of companies in the Consumer Non-Cyclicals sector listed on the Indonesia Stock Exchange (IDX) for the 2022–2025 period, totaling 133 companies. The sample selection method used non-probability sampling with a purposive sampling technique, resulting in a total sample of 13 companies that met the criteria. Data analysis was conducted using multiple linear regression. The results of this study indicate that profitability has a significant positive effect on *Sustainability report disclosure*, and *Leverage* has a significant positive effect on *Sustainability report disclosure*.

Keywords: Profitability, *Leverage*, and *Sustainability report disclosure*