

## **THE EFFECT OF PROFITABILITY AND COMPANIES SIZE ON SUSTAINABILITY REPORT DISCLOSURE CASE STUDY OF MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2018-2022**

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### **ABSTRACT**

*A sustainability report is a form of a report conducted by a company to communicate to all stakeholders regarding economic, social, and environmental performance. This study aims to determine the effect of profitability and company size on sustainability report disclosure in mining companies listed on the Indonesia Stock Exchange for the period 2018-2022. The sample selection method is a purposive sampling method, a total of 10 companies were sampled for 5 years. This study uses secondary data obtained from sustainability reports and financial reports on the official website of the Indonesia Stock Exchange and the company's website. The analysis method used in this research is multiple linear regression analysis and hypothesis testing using the t-test and f-test. The results of this study indicate that partial profitability has a positive and significant effect on sustainability report disclosure and company size has no significant effect on sustainability report disclosure. While simultaneously profitability and company size have a significant effect on sustainability report disclosure.*

**Keywords:** *profitability, companies soze, Sustainability Report Disclosure.*

### **1. INTRODUCTION**

Companies are obliged to fulfill not only their financial objectives but also their ethical responsibilities towards society and the environment. To achieve economic, social, and environmental activities and sustainable development and support progress requires a global framework with understandable, consistent, and measurable language. This concept is called sustainability reporting. Social and environmental responsibility reporting in Indonesia is mandatory as stated in Law Number 40 of 2007 concerning Limited Liability Companies Article 74 paragraph (1) and OJK Sustainable Financial Services Authority regulation Number 51/2017 regarding sustainable finance requires financial service institutions, issuers, and public companies to submit sustainability reports. Companies engaged in the mining sector have a deep understanding of the necessity and importance of sustainability reports because indeed their business activities are closely related to the use of natural resources. currently mining companies have begun to report on the sustainability reports of their respective companies from year to year which can be seen in Figure 1 below:



Gambar 1 : Graph of the number of mining companies that publish sustainability report disclosure

Source : data processed in 2024

Based on Figure 1 above, it can be seen that from year to year, the disclosure of *sustainability* by mining companies has increased, starting in 2018 there were 11 companies, in 2019 there were 16 companies, in 2020 there were 27 companies, in 2021 there were 34 companies until in 2022 there were 42 mining companies. But this increase does not reflect that all mining sector companies have disclosed *sustainability report disclosure*, in fact from 84 mining sectors listed on the Indonesia Stock Exchange until 2022, 34 mining companies have not disclosed *sustainability report disclosure* consecutively from 2018 to 2022. Mining sector companies that do not disclose sustainability reports are dominated by the oil, gas, and coal sub-sectors.

Given that sustainability reports are currently necessary and important to implement for companies, these reports can also be influenced by profitability factors, where when companies have a high level of profitability ratios, it shows that the company has sufficient funds to engage in social and environmental activities. Another factor is company size where large companies may publish better sustainability reports than small companies. Based on the explanation above, the authors are interested in examining the effect of profitability and company size on sustainability report disclosure in mining companies listed on the Indonesia Stock Exchange for the period 2018-2022.

## 2. LITERATURE REVIEW

This study uses 2 grand theories, namely stakeholder theory and legitimacy theory. according to Putra et al. (2023), *Stakeholder* theory is a theory that says that companies are not entities that only operate for their interests, but must provide benefits to their stakeholders (creditors, consumers, suppliers, communities, governments, analysts, and other parties). So through the profitability variable, the company is responsible for stakeholders. the second grand theory is legitimacy theory according to Saputri et al. (2022) Legitimacy theory states that it relates to whether the company provides benefits to society and the welfare of society. Through the variable company size, large companies will get more attention and demands from the outside community, this causes large companies to have wider disclosure of information to fulfill *stakeholder* needs for information related to their interests. Large companies may disclose better than small

companies because the company has large assets that can be used for social and environmental activities (Karlina, Mulyati, and Putri 2019).

### **Profitability**

Profitability is a measure used to determine the company's *ability to* earn profits to increase share value (Nathasia and Indrayeni 2023). In assessing the level of profitability can use the profitability ratio, companies with high profitability levels will have more costs to carry out social and environmental activities so these companies will disclose *sustainability reports* better than companies with low profitability levels (Karlina et al., 2019).

Profitability in this study uses *Return on Assets (ROA)*. According to Seto *et al.*, (2023) According to Seto *et al.*, (2023), *Return On Assets (ROA)* is a ratio used to measure how much net profit is obtained from managing all assets owned by the company.

### **Company Size**

Company size is a measure that determines how large or small a company is, which can be seen from the value of assets owned by the company (Gunawan and Sjarief 2022). Company size can be measured by the assets owned by the company (Jannah 2023). According to Kurniawati (2023), company size is a benchmark for the wealth owned by the company which can be known from the value of total assets. Companies that have a large size must have large operating activities as well so that they will relate to their influence on various parties both internal and external as well as the amount of trust of shareholders in terms of providing information openly. The size of the company according to Sari, (2020), namely the size of the company is determined by the amount of the company's net assets or assets. The company's ability to return funds to investors can be seen from its size, so the size of the company is a reflection of total wealth (assets). Company size can be measured using natural log.

### **Sustainability Report Disclosure**

According to Liana, (2019), a Sustainability report is a report issued by an entity that contains information about the company's economic, environmental, and social performance carried out with limited resources for the sustainability of the company and the interests of current and future generations. According to Nathasia & Indrayeni, (2023). Disclosure of sustainability reporting or sustainable report is a form of a report carried out by a company to disclose or communicate to all stakeholders regarding environmental, social, and good governance performance used to measure the disclosure of the company's sustainability report.

According to POJK No.51 / POJK.03 / 2017, the definition of a *sustainability report* is a report announced to the public that contains the economic, financial, social, and environmental performance of a Financial Institution, *Issuer*, and Public Company in running a sustainable business. Sustainability *report* disclosure items can be measured using the *Sustainability Report Disclosure Index (SRDI)*, which is disclosed in the 2016 *Global Reporting Initiative (GRI)*.

### **Global Reporting Initiative**

According to Sofa & Respati, (2020), The guide for reporting sustainability or social responsibility is the GRI Sustainability Reporting Guidelines from the Global Reporting Initiative. GRI is a non-profit organization founded in Amsterdam in 1997. GRI's mission is to create a sustainable future, which is in line with the SDGs, which are an integral part of organizational decision-making. GRI's mission is to empower journalists to take action through sustainability standards and multi-stakeholder networks to move towards a more sustainable world or global economy.

Based on the 2016 *Global Reporting Initiative GRI Standards* guidebook, explains the *universal* standards and topic-specific standards as follows:

- a. GRI 101: Foundation, this is the starting point for using GRI standards.
- b. GRI 102: General disclosures, this is used to report contextual information about an organization
- c. GRI 103: Management approach, this is for reporting the management approach for each material
  - a. GRI 200: Economy, covers the creation and distribution of economic value, market presence, and indirect economic impacts.
  - b. GRI 300: Environment, covers materials used, energy and water consumption, disposal of waste emissions (liquid, solid, and gaseous), products and services, compliance, transportation, and overall assessment of these aspects.
  - c. GRI 400: Social, this covers labor practices and compliance with industrial relations rules.

### **3. DATA AND RESEARCH TECHNIQUE ANALYSIS**

The type of data used in this research is quantitative data. The research was conducted on the Indonesia Stock Exchange (IDX) in mining companies for the period 2018 - 2022, totaling 84 companies. The research objects in this study are profitability, company size, and sustainability report disclosure in mining companies listed on the Indonesia Stock Exchange which have reported their sustainability and financial reports from 2018 to 2022. The samples of this study were 10 mining companies listed on the IDX for the period 2018-2022. Sample determination using a purposive sampling method.

*Table 1: Operatonal Variable*

Variable	concept	Indicator	Scale
Independent Variable (X1) Profitabilitas	<p><i>Return On Assets</i> (ROA) is a ratio used to measure how much net profit is obtained from managing all assets owned by the company.</p> <p>(Seto <i>et al.</i>, 2023)</p>	<p><i>Return On Assets</i> (ROA)</p> $= \frac{\text{Profit After Tax}}{\text{Total Assets}}$ <p>(Nofita, W. &amp; Sebrina, 2023)</p>	Rasio
Independent Variable (X2) Company Size	<p>Company size is a measure that determines how large or small a company is, which can be seen from the value of assets owned by the company</p> <p>(Gunawan &amp; Sjarief, 2022)</p>	<p>Size =</p> <p>Log Natural Totas Assets</p> <p>(Nofita, W. &amp; Sebrina, 2023)</p>	Rasio
Dependent Variable (Y) <i>Sustainability Report Disclosure</i>	<p>a Sustainability report is a report issued by an entity that contains information about the company's economic, environmental, and social performance carried out with limited resources for the sustainability of the company and the interests of current and future generations. (Liana, 2019)</p>	<p><i>Sustainability Report Disclosure</i> =</p> $\frac{n}{k}$ <p>Description: n = number of items diclosed k = expected number of items (89)</p> <p>GRI Standard 2016</p>	Rasio

Source : *Self Proceed*

The study uses the classical assumptions method to test whether the data meets the classical assumptions before multiple linear regression analysis. The classical assumptions method in this study is the normality test, multicollinearity test, heteroscedasticity test, and autocorellation test. Hypothesis testing in this study will also carried out twice based on the GRI guidlines used and using the partial test, simultaneous test, and the coefficient of determinations test.

#### 4. RESULT AND DISCUSSION

Analysis of the results of this research will be in the form of outlines in Table 2 to table 12 :

##### Descriptive Statistic

Descriptive statistical analysis was carried out to determine the general data description of the variables contained in the study.

*Table 2 : Descriptive Statistic*

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	50	-,10	,46	,0650	,09941
FIRM SIZE	50	13,18	27,42	19,8004	4,40355
SRDi	50	,07	,90	,3813	,23554
Valid N (listwise)	50				

*Source : SPSS Output Results Version 25 (data processed in 2024)*

Based on Table 2 above, the results of the descriptive statistical test show that the independent variable profitability proxied by *Return On Assets* (ROA) has a minimum value of -0.10 and a maximum value of 0.46 while the average value is 0.0650 and the standard deviation value is 0.9941 greater than the average value.

Furthermore, for the independent variable company size shows a minimum value of 13.18 and a maximum value of 27.42. As for the average value, it is 19.80 and the standard deviation has a value of 4.40355, this value is smaller than the average value.

Furthermore, for the dependent variable *sustainability report disclosure* shows a minimum value of 0.07 and a maximum value of 0.90. As for the average value, it is 0.3813 and the standard deviation has a value of 0.23554, which is smaller than the average value.

##### Uji Asumsi Klasik

###### 1. Data Normality Test

This normality test aims to test whether the regression model, the dependent variable, the independent variable, or related variables have a normal distribution or not.

*Table 3: Data Normality Test Result*

<b>One-Sample Kolmogorov-Smirnov Test</b>		Unstandardized Residual
N		50
Normal Parameters <sup>b</sup>	Mean	,0000000
	Std. Deviation	,21339351
Most Extreme Differences	Absolute	,112
	Positive	,112
	Negative	-,069
Test Statistic		,112
Asymp. Sig. (2-tailed) <sup>c</sup>		,162
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 299883525.		

*Source : SPSS Output Results Version 25 (data processed in 2024)*

Based on the normality test results in Table 3 above, it is known that the *Kolmogorov-Smirnov* test results seen from the Asymp. Sig. (2-tailed) has a value of 0.162 or this value is greater than  $\alpha = 0.05$ . The conclusion is that the residual data in this study are normally distributed.

## 2. Multicollinearity Test

This test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model is a regression model in which there is no correlation between independent variables.

*Table 4 : Multicollinearity Test*

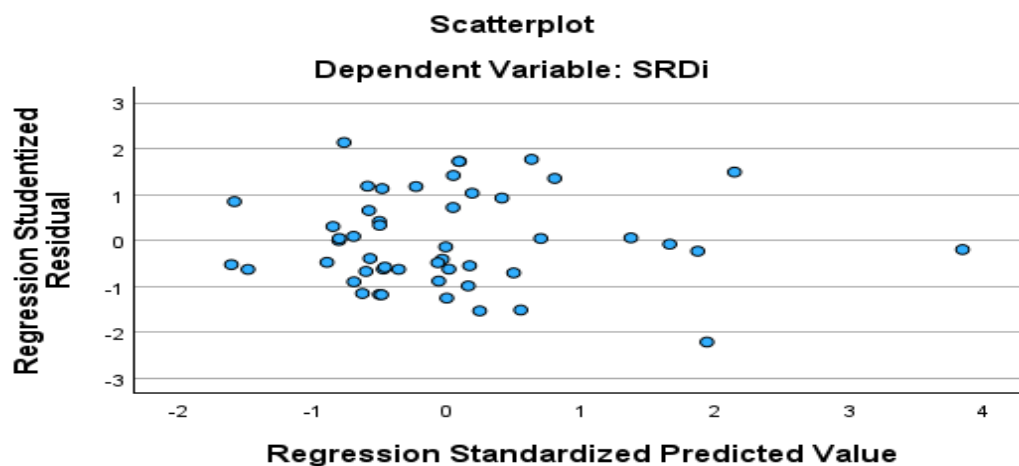
Model	Collinearity Statistics		Keterangan
	Tolerance	VIF	
(Constant)			
Profitabilitas (ROA)	.873	1.145	No Multicollinearity
Ukuran Perusahaan	.873	1.145	No Multicollinearity

*Source : SPSS Output Results Version 25 (data processed in 2024)*

Based on Table 4 above, it is known that the *tolerance* value on the profitability variable (ROA) is 0.873 and on the company size variable is 0.873. The *tolerance* value of the two variables has met the *tolerance* limit, which is  $> 0.10$ . Furthermore, the VIF value on the profitability variable (ROA) is 1.145 and on the company size variable is 1.145. The VIF value of the two variables has also met the VIF value, which is  $< 10$ . Based on the test results above, it can be concluded that the data in this study does not occur in multicollinearity.

### 3. Heterocedasticity Test

The heteroscedasticity test is a test that aims to test whether, in the regression model, there is an inequality of *variance*.



Gambar 2 : Scatterplott Image Graph

Figure 1 above can be seen that there is no clear pattern or the data in the figure can be said to spread and not accumulate at one point. Therefore it can be concluded that the data does not occur heteroscedasticity.

### 4. Autocorrelation Test

The autocorrelation test is carried out to test whether, in the linear regression model, there is a correlation between confounding errors in period  $t$  and confounding errors in period  $t-1$  (previous).

Table 5 : Autocorrelation Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,425 <sup>a</sup>	,180	,145	,21789	1,042

a. Predictors: (Constant), Firm Size, ROA  
 b. Dependent Variable: SRDi



Source : SPSS Output Results Version 25 (data processed in 2024)

Based on the Durbin-Watson test results in Table 5, it can be seen that the Durbin-Watson value is 1.042. So  $0 < 1.042 < 1.462$  so it can be concluded that in this study there is no positive autocorrelation with the decision rejected. Because there is only no positive autocorrelation, the *standard error* value and *t-statistic* value cannot be trusted so treatment is necessary. Autocorrelation treatment in this study was carried out using *Cochrane-Orcutt* as follows:

Table 6 : *Cochrane-ortcutt Autocorrelation Test Results*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,421 <sup>a</sup>	,177	,141	,19177	2,005

a. Predictors: (Constant), LAG\_X2, LAG\_X1

b. Dependent Variable: LAG\_Y

Source : SPSS Output Results Version 25 (data processed in 2024)

$dU < dw < 4 - dU$

$1,628 < 2,005 < 4 - 1,628$

$1,628 < 2,005 < 2.372$

From the results of these calculations, it can be concluded that in this study there is no positive or negative autocorrelation with a decision not to be rejected, which means that this study is free from autocorrelation symptoms.

### Multiple Linear Regression Analysis

Multiple Linear Regression Analysis is conducted to determine the effect of profitability ( $x_1$ ) and company size ( $x_2$ ) on *sustainability report disclosure* (Y) in mining companies listed on the Indonesia Stock Exchange with an observation period of 2018-2022 which has met the criteria for population requirements.

Table 7 : *Multiple Linear Regression Analysis*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,078	,105		,744	,461
1 LAG_X1	,893	,286	,425	3,120	,003
LAG_X2	,009	,010	,131	,964	,340

a. Dependent Variable: LAG\_Y

Source : SPSS Output Results Version 25 (data processed in 2024)

Based on Table 7 above, it can be concluded that the multiple linear regression equation is as follows:

$$Y = 0,078 + 0,893X_1 + 0,099X_2 + \epsilon$$

Based on the multiple linear regression equation above, it can be seen how much influence the two independent variables have on the dependent variable, namely *sustainability report disclosure*. The explanation of the influence of each variable based on the equation above is as follows:

- A constant value of 0.078 indicates the magnitude of the *sustainability report disclosure* coefficient in mining companies listed on the Indonesia Stock Exchange for the period 2018-2022, which is influenced by profitability and company size. If the independent variable does not exist, the dependent variable will change.
- The regression coefficient value of profitability ( $x_1$ ) of 0.893 indicates that the profitability variable has a significant positive effect on firm value. If profitability increases by one percent, it will be followed by an increase in *sustainability report disclosure* of 0.893 with the assumption that other variables are not examined in this study.
- The regression coefficient value of company size ( $x_2$ ) of 0.009 indicates that the company size variable has a positive influence on firm value. If the company size increases by one percent, it will be followed by an increase in the *sustainability report disclosure* coefficient of 0.009, assuming other variables are not examined in this study.

### Correlation Coefficient Analysis

Correlation analysis aims to determine the strength of the relationship between the *independent variable* (X) and the *dependent variable* (Y). Correlation analysis is used to determine the relationship between two or more independent and dependent variables.

Table 8 : Correlation Analysis

		ROA	Firm Size	SRDi
ROA	Pearson Correlation	1	-,356*	,399**
	Sig. (2-tailed)		,011	,004
	N	50	50	50
Firm Size	Pearson Correlation	-,356*	1	-,007
	Sig. (2-tailed)	,011		,963
	N	50	50	50
SRDi	Pearson Correlation	,399**	-,007	1
	Sig. (2-tailed)	,004	,963	
	N	50	50	50

\*. Correlation is significant at the 0.05 level (2-tailed).

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source : SPSS Output Results Version 25 (data processed in 2024)

Based on Table 8, to determine the relationship between the *independent* variable and the *dependent variable*, guidelines are needed to determine the level of relationship between variables. So that the results of the correlation analysis above can be seen in the table below:

Table 9 : Partial Correlation Test Interpretation Results

Variable independent	Koefisien Korelasi	Interval Koefisien	Tingkat hubungan
Profitability (X1)	0,399	0,20-0,399	Rendah
Ukuran Perusahaan (X2)	0,007	0,00-0,199	Sangat Rendah

Source : Self Proceed

Based on the table above, the interpretation of the partial correlation test between profitability and *sustainability report disclosure* shows a correlation coefficient value of 0.399, which means that the level of relationship between the two variables is low. The correlation coefficient value shows a positive number, which means that any increase in profitability will include an increase in *sustainability report disclosure*. The interpretation of the partial correlation test between company size and *sustainability report disclosure* shows a correlation coefficient value of -0.007, which means that the level of relationship between the two variables is very low. The correlation coefficient value shows a negative number, which means that any increase in company size will include a decrease in *sustainability report disclosure*.

### Coefficient Of Determination Analysis

The coefficient of determination test is carried out to determine the magnitude of the overall influence of the independent variables used on the dependent variable. The coefficient of determination test is measured based on the *Adjusted R Square* value resulting from multiple linear regression analysis. The results of the coefficient of determination test can be seen in the following table:

Table 10 : Coefficient of Determination Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,421 <sup>a</sup>	,177	,141	,19177

a. Predictors: (Constant), LAG\_X2, LAG\_X1

Source : SPSS Output Results Version 25 (data processed in 2024)

Based on Table 10 above, it can be seen that the *Adjusted R Square* value is 17.7%. This shows that the independent variables used in this study, namely profitability and company size, can predict *sustainability report disclosure* by 17.7%, while the rest are influenced by other variables not used in this study.

**Partial Hypothesis Test (t - test)**

The T Statistical Test shows how far the influence of each independent variable can explain the variation in the dependent variable. *Table 11 : Partial Hypothesis Test (t – test)*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,145	,161		,896	,375
1 Profitability	1,078	,334	,455	3,224	,002
FIRM SIZE	,008	,008	,157	1,115	,270

a. Dependent Variable: SRDi

Source : SPSS Output Results Version 25 (data processed in 2024)

Based on Table 11 above, it can be seen that the T table with significance ( $\alpha/2$ ;  $n-k-1$ ), which obtained a value of 2.011 with degrees of freedom  $df = n-k-1$ , where the value of  $n$  = the amount of data and  $k$  = the number of independent variables, then  $df = 50-2-1 = 47$ , then the results obtained for the t table are 2.011.

a. Testing the Profitability Variable

The profitability variable ( $x_1$ ) in the table above shows the result of T count of 3.224 and the value of T table of 2.011 which means that  $T \text{ count} > T \text{ table}$  it shows that  $H_0$  is rejected and  $H_1$  is accepted. With a significance result of 0.002 smaller than 0.05, it can be concluded that the profitability variable has a positive and significant effect on *sustainability report disclosure*.

b. Company Size Variable Testing

The company size variable ( $x_2$ ) in the table above shows a T count of 1.115 and a T table value of 2.011, which means that the  $T \text{ count} < T \text{ table}$ , shows that  $H_0$  is accepted and  $H_1$  is rejected. With a significance result of 0.270 greater than 0.05, it can be concluded that the company size variable has no significant effect on *sustainability report disclosure*.

**Simultaneous Hypothesis Test (test - f)**

The F statistical test is carried out to determine whether the research regression model is feasible or not and to determine the effect simultaneously or whether the independent variables affect the dependent variable.

*Table 12 : Simultaneous Hypothesis Test (f – test)*

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	,492	2	,246	5,199	,009 <sup>b</sup>
1 Residual	2,226	47	,047		
Total	2,718	49			

a. Dependent Variable: SRDi  
b. Predictors: (Constant), Firm Size, Profitability

Source : Source : SPSS Output Results Version 25 (data processed in 2024)

Based on Table 12 above, it can be seen that the f test is 5.199 with a significance level of 0.009 smaller than 0.05, and an  $F_{\text{count}}$  of 5.199 where the  $F_{\text{count}}$  is greater than the  $F_{\text{table}}$  which is worth 3.20. Because the significance value is smaller than 0.05, it can be said that simultaneously the independent variable affects the dependent variable.

## 5. CONCLUSION

This study examines the effect of profitability and company size on *sustainability report disclosure* in mining companies listed on the Indonesia Stock Exchange in 2018-2022. Based on the results of data analysis and discussion of the theory of profitability variables partially shows the T count of 3.224 and the T table value of 2.011. With a significance result of 0.002 smaller than 0.05, it can be concluded that the profitability variable has a positive and significant effect on sustainability report disclosure. The company size variable has the results of a T count of 1.115 and a T table value of 2.011. With a significance result of 0.270 greater than 0.05, it can be concluded that the company size variable has no significant effect on sustainability report disclosure. Simultaneously the f test results amounted to 5.199 with a significance level of 0.009 smaller than 0.05 and an  $F_{\text{count}}$  of 5.199 where the  $F_{\text{count}}$  is greater than the  $F_{\text{table}}$  which is worth 3.20. Because the significance value is smaller than 0.05, it can be said that simultaneously the profitability and company size variables affect the sustainability report disclosure.

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