

PENGARUH PROFITABILITAS, *LEVERAGE* DAN *EXTERNAL ASSURANCE* TERHADAP KUALITAS LAPORAN KEBERLANJUTAN DENGAN UMUR PERUSAHAAN SEBAGAI VARIABEL MODERASI
(Studi Empiris Pada Perusahaan Yang Terdaftar Indeks SRI-Kehati
Periode 2021 – 2024)

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INTISARI

Penelitian ini memiliki tujuan untuk mengetahui pengaruh profitabilitas, *leverage* dan *external assurance* terhadap kualitas laporan keberlanjutan dengan umur perusahaan sebagai variabel moderasi. Penelitian ini merupakan studi empiris pada perusahaan yang terdaftar indeks SRI-Kehati periode 2021-2024. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan dan laporan keberlanjutan. Teknik analisis data yang digunakan yaitu analisis regresi linear berganda dan *Moderated Regression Analysis* (MRA). Hasil pengujian hipotesis melalui uji t menunjukkan bahwa variabel profitabilitas dan *leverage* memiliki pengaruh negatif, sementara variabel *external assurance* memiliki pengaruh positif terhadap kualitas laporan keberlanjutan. Variabel moderasi umur perusahaan terbukti dapat memoderasi pengaruh profitabilitas terhadap kualitas laporan keberlanjutan dan pengaruh *external assurance* terhadap kualitas laporan keberlanjutan. Hasil uji *adjusted R square* pada uji regresi linear berganda menunjukkan bahwa variabel independen mampu menjelaskan kualitas laporan keberlanjutan sebesar 35,3%. Sementara itu, hasil uji *adjusted R square* pada uji MRA menunjukkan bahwa variabel independen dan variabel moderasi mampu menjelaskan kualitas laporan keberlanjutan sebesar 35%.

Kata kunci: *Profitabilitas, Leverage, External Assurance, Laporan Keberlanjutan, Umur Perusahaan*

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THE EFFECT OF PROFITABILITY, LEVERAGE, AND EXTERNAL ASSURANCE ON THE QUALITY OF SUSTAINABILITY REPORTING WITH FIRM AGE AS A MODERATING VARIABLE

(Empirical Study on Companies Listed in the SRI-Kehati Index for the 2021–2024 Period)

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ABSTRACT

This study aims to examine the effect of profitability, leverage, and external assurance on the quality of sustainability reporting, with firm age as a moderating variable. The research is an empirical study conducted on companies listed in the SRI-Kehati Index during the 2021–2024 period. A quantitative approach was employed, using secondary data obtained from financial statements and sustainability reports. The analytical methods used were multiple linear regression and Moderated Regression Analysis (MRA). The results of the t-test indicate that profitability and leverage have a negative effect, while external assurance has a positive effect on the quality of sustainability reporting. Firm age is proven to moderate the effect of profitability and external assurance on sustainability report quality. The adjusted R-squared value from the multiple linear regression test shows that the independent variables explain 35,3% of the achievement of the quality of sustainability reporting. Meanwhile, the adjusted R-squared value from the MRA test indicates that the independent variables together with the moderating variable explain 35% of the quality of sustainability reporting.

Keywords: Profitability, Leverage, External Assurance, Sustainability report, Firm Age

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