

ABSTRACT

Ziki Rahmanda / 2100861201206 / Management / 2025 / The Influence of Environmental Disclosure, Social Disclosure, and Governance Disclosure on Company Profitability in the Oil, Gas, and Coal Subsector Listed on The Indonesia Stock Exchange for the 2019-2023 Period. Main Supervisor: Prof. Dr. Hj. Arna Suryani, S.E., M.Ak., Ak., CA., Second Supervisor: Ahmadi, S.E., M.M.

This study aims to see how the influence of Environmental Disclosure, Social Disclosure, and Governance Disclosure on Profitability as measured by Return on Asset in the oil, gas and coal subsectors listed on the Indonesia Stock Exchange for the 2019-2023 period.

This study uses multiple linear regression analysis through SPSS version 30 with several tests carried out, namely the Classical Assumption Test which consists of Normality Test, Multicollinearity Test, Heteroscedasticity Test, and Autocorrelation Test. Furthermore, the hypothesis will be tested using the F-test and t-test and to determine how much influence the independent variable has on the dependent variable, the Coefficient of Determination Test is used.

The population in this study are companies in the oil, gas and coal subsectors listed on the Indonesia Stock Exchange for the 2019-2023 period. The sample in this study was selected using purposive sampling technique so that there were eight companies that could be used as samples in this study.

The results of this study are simultaneously Environmental Disclosure, Social Disclosure, and Governance Disclosure have a significant effect on Profitability as measured by Return on Asset in the oil, gas and coal subsectors listed on the Indonesia Stock Exchange for the 2019-2023 period. While partially Environmental Disclosure has a positive and significant effect on Profitability as measured by Return on Asset, Social Disclosure has no significant effect on Profitability as measured by Return on Asset, and Governance Disclosure has a negative and significant effect on Profitability as measured by Return on Asset in the oil, gas and coal subsectors listed on the Indonesia Stock Exchange for the 2019-2023 Period. Furthermore, the results in the Coefficient of Determination Test show a figure of 0.344 which means that the independent variable can affect 34.4% of the dependent variable in this study.

Companies are expected to better apply the ESG concept in carrying out their business activities as a form of responsibility for sustainable economic development and for future researchers it is expected to add other variables and increase the sample in the study to get better research results.