

Pengaruh *Majority Ownership, Leverage, Liquidity*, dan *Firm Size* Terhadap *Sustainability Report Disclosure* (Studi Kasus Pada Perusahaan LQ45 Yang Terdaftar Di BEI Periode 2020-2022)

ABSTRAKSI

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Penelitian ini bertujuan untuk mengetahui pengaruh *majority ownership, leverage, liquidity*, dan *firm size* terhadap *sustainability report disclosure* pada perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2022. Populasi penelitian ini adalah perusahaan LQ45 yang terdaftar di BEI periode 2020-2022. Sampel diseleksi menggunakan teknik *purposive sampling*, data yang didapat sejumlah 23 perusahaan. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi linier berganda. Pada penelitian ini, data diolah menggunakan program SPSS 27. Penelitian ini menunjukkan hasil bahwa *majority ownership* tidak berpengaruh terhadap *sustainability report disclosure*, *leverage* berpengaruh positif dan signifikan terhadap *sustainability report disclosure*, *liquidity* berpengaruh positif dan signifikan terhadap *sustainability report disclosure*, serta *firm size* berpengaruh negatif dan signifikan terhadap *sustainability report disclosure*. Penelitian ini memiliki implikasi yaitu perusahaan dengan tingkat dana yang tinggi cenderung akan melakukan pengungkapan *sustainability report* yang lebih luas, sehingga untuk memperoleh tingkat pengungkapan *sustainability report* yang tinggi yang dapat diperoleh dari operasional perusahaan atau dengan meminjam dana (hutang) kepada kreditur.

Kata kunci: *Majority Ownership, Leverage, Liquidity, Firm Size, Sustainability Report Disclosure*

The Effect of Majority Ownership, Leverage, Liquidity, and Firm Size on Sustainability Report Disclosure (Case Study of LQ45 Companies Listed on the IDX for the 2020-2022 Period)

ABSTRACTION

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This study aims to determine the effect of majority ownership, leverage, liquidity, and firm size on sustainability report disclosure in LQ45 companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2022 period. The population of this study are LQ45 companies listed on the IDX for the 2020-2022 period. The sample was selected using purposive sampling technique, the data obtained were 23 companies. Hypothesis testing was carried out using multiple linear regression analysis. This study shows the results that majority ownership has no effect on sustainability report disclosure, leverage has a positive and significant effect on sustainability report disclosure, liquidity has a positive and significant effect on sustainability report disclosure, and firm size has a negative and significant effect on sustainability report disclosure. This research has an implication that companies with a high level of funds tend to disclose a wider sustainability report, so that to obtain a high level of sustainability report disclosure that can be obtained from company operations or by borrowing funds (debt) to creditors.

Keywords: Majority Ownership, Leverage, Liquidity, Firm Size, Sustainability Report