

ABSTRACT

ANALYSIS OF THE APPLICATION OF SUSTAINABLE DEVELOPMENT GOALS, SUSTAINABILITY REPORTING, AND COMPANY SIZE TO PROFITABILITY

(Case study on the Energy Sector on the Indonesia Stock Exchange in 2021-2023)

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This study aims to empirically prove the Analysis of the Implementation of Sustainable Development Goals, Sustainability Reporting, and Company Size on Profitability Case studies in the Energy Sector on the Indonesia Stock Exchange in 2021-2023). The data source used in this study is secondary data in the form of the company's annual financial statements and annual sustainability reports. The research method used is quantitative method. The population in this study is the energy sector listed on the Indonesia Stock Exchange (IDX) in 2021-2023. The sampling technique used was purposive sampling method with research conducted for three years in 2021-2023 so that 57 samples were obtained. The method of analysis used is Multiple Linear regression with the SPSS version 26 program. The results of research and hypothesis testing show that Sustainable Development Goals have no effect on profitability, Sustainability Reporting has an effect on profitability and company size has no effect on profitability.

Keywords: Sustainable Development Goals, Sustainability Reporting, Company Size, Profitability