

## ABSTARCT

*This study aims to obtain empirical evidence about the Effects of investor attitude, Corporate Governance, Company Size on Disclosure of Sustainability Reporting and Its Impact on Profitability. The research sample was 38 LQ 45 companies for 5 years of observation. Data analysis uses path analysis. The SPSS application is used to test the Hypothesis. The results of the study as a whole state that stock returns have no effect on sustainability reports and profitability, corporate governance has an effect on sustainability reports but not on profitability, company size has an effect on sustainability reports and profitability, while the sustainability report itself has an effect on profitability. Sustainability reports are only able to mediate on company size to profitability but have not been able to mediate on stock returns and corporate governance to profitability.*

**Keywords :** *stock returns, corporate governance, compony size, sustainability reporting, profitability*



## ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti-bukti empiris tentang Pengaruh Sikap Investor, *Corporate Governance*, *Size* Perusahaan Terhadap Pengungkapan *Sustainability Reporting* Dan Dampaknya Pada Profitabilitas. Sampel penelitian adalah 38 perusahaan LQ 45 selama 5 tahun pengamatan. Analisis data menggunakan analisis jalur. Aplikasi SPSS digunakan untuk menguji Hipotesis. Hasil penelitian secara keseluruhan menyatakan bahwa *return saham* tidak berpengaruh terhadap *sustainability report* dan *profitabilitas*, *corporate governance* berpengaruh terhadap *sustainability report* namun tidak pada *profitabilitas*, *size perusahaan* berpengaruh terhadap *sustainability report* dan *profitabilitas*, sedangkan *sustainability report* sendiri terhadap *profitabilitas*. *Sustainability report* hanya mampu memediasi pengaruh *size perusahaan* terhadap *profitabilitas* namun belum mampu memediasi pada *return saham* dan *corporate governance* terhadap *profitabilitas*.

**Kata Kunci** : *Return saham; corporate governance; size perusahaan; sustainability reporting; profitabilitas.*



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