

ABSTRAK

Penelitian ini bertujuan menguji Pengaruh kualitas laporan keberlanjutan, kualitas laba, terhadap Kinerja bank yang diproksikan dengan *Return on asset* dan *Price earnings ratio* dengan *Intellectual capital* sebagai variabel *moderating*. Populasi penelitian ini adalah perusahaan perbankan yang terdaftar dalam BEI Tahun 2018-2021 sebanyak 46 perusahaan, Penentuan jumlah sampel dilakukan menggunakan teknik *purposive sampling* dan dipilih berdasarkan kriteria sebanyak 28 perusahaan untuk periode 4 tahun sehingga diperoleh 112 sampel. Metode analisis regresi pada data panel dengan menggunakan program Eviews 12. Hasil penelitian ini menunjukkan bahwa kualitas laporan keberlanjutan berpengaruh negatif signifikan terhadap *Return on Asset*, tetapi memiliki pengaruh positif dan signifikan terhadap *Price earnings ratio*. Kualitas laba memiliki pengaruh positif dan signifikan terhadap *Return on Asset* tetapi tidak berpengaruh terhadap *Price earnings ratio*. *Return on Asset* menunjukkan memiliki pengaruh positif dan signifikan terhadap *Price earnings ratio*. *Intellectual capital* mampu memoderasi pengaruh Kualitas laporan keberlanjutan terhadap *Price earnings ratio*, tetapi tidak dapat memoderasi pengaruh Kualitas laba keberlanjutan terhadap *Price earnings ratio*, dan pengaruh *Return on Asset* terhadap *Price earnings ratio*. *Return on Asset* dapat memediasi pengaruh antara kualitas laporan keberlanjutan terhadap *price earnings ratio* tetapi tidak dapat memediasi pengaruh antara kualitas laba terhadap *price earnings ratio*.

Kata Kunci : Laporan keberlanjutan, kualitas laba, *return on asset*, *price earning ratio*, *Intellectual capital*

ABSTRACT

This study aims to examine the effect of sustainability report quality, earnings quality, on bank performance as proxied by return on assets and price earnings ratio with intellectual capital as the moderating variable. The population of this research is the banking companies listed on the Indonesia Stock Exchange in 2018-2021 as many as 46 companies. Determination of the number of samples is carried out using purposive sampling technique and selected based on the criteria of 28 companies for a period of 4 years in order to obtain 112 samples. Regression analysis method on panel data using Eviews 12 program. The results of this study indicate that the quality of sustainability reports has a significant negative effect on Return on Assets, but has a positive and significant effect on Price earnings ratio. Earnings quality has a positive and significant effect on Return on Assets but has no effect on Price earnings ratio. Return on Assets shows that it has a positive and significant effect on Price earnings ratio. Intellectual capital is able to moderate the effect of the quality of sustainability reports on the price earnings ratio, but cannot moderate the effect of the quality of sustainability earnings on price earnings ratio, and the effect of return on assets on price earnings ratio. Return on Assets can mediate the effect of the quality of sustainability reports on price earnings ratio but cannot mediate the effect of the quality of earnings on price earnings ratio.

Keywords: *Sustainability reports, earnings quality, return on assets, price earnings ratio, Intellectual capital*

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