

ABSTRAK

Ninnes Sri Andarbeni, Pengaruh ESG *Disclosure* dan Intensitas Emisi Karbon terhadap *Financial Sustainability* Dimediasi Profitabilitas pada Perusahaan Sektor Energi di BEI 2020–2024. Di bawah bimbingan M. Boy Singgih Gitayudha, S.E., M.M.

Penelitian ini bertujuan untuk menganalisis pengaruh ESG *Disclosure* dan Intensitas Emisi Karbon terhadap *Financial Sustainability* dengan Profitabilitas sebagai variabel mediasi pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2024. **Populasi penelitian** mencakup seluruh perusahaan sektor energi, dengan sampel yang dipilih menggunakan teknik *purposive sampling* sehingga diperoleh 15 perusahaan dengan total 75 observasi. Data yang digunakan merupakan data panel yang bersumber dari data sekunder berupa laporan tahunan dan laporan keberlanjutan perusahaan. **Metode penelitian** yang digunakan adalah metode kuantitatif dengan teknik analisis regresi data panel meliputi pemilihan model regresi data panel, uji asumsi klasik, uji hipotesis, dan uji sobel menggunakan perangkat lunak EViews 12. **Hasil penelitian** menunjukkan bahwa ESG *Disclosure* dan Intensitas Emisi Karbon tidak berpengaruh langsung terhadap *Financial Sustainability*. Namun, ESG *Disclosure* berpengaruh positif terhadap Profitabilitas, sedangkan Intensitas Emisi Karbon berpengaruh negatif terhadap Profitabilitas. Selanjutnya, Profitabilitas terbukti berpengaruh positif terhadap *Financial Sustainability* serta mampu memediasi hubungan antara ESG *Disclosure* dan Intensitas Emisi Karbon terhadap *Financial Sustainability*.

Kata kunci: ESG *Disclosure*, Intensitas Emisi Karbon, *Financial Sustainability*, Profitabilitas.

ABSTRACT

Ninnes Sri Andarbeni, The Effect of ESG Disclosure and Carbon Emission Intensity on Financial Sustainability, Mediated by Profitability, in Energy Sector Companies Listed on the Indonesia Stock Exchange (IDX) from 2020 to 2024. Under the supervision of M. Boy Singgih Gitayudha, S.E., M.M.

This study aims to analyze the influence of ESG Disclosure and Carbon Emission Intensity on Financial Sustainability, with Profitability as a mediating variable, in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020–2024. **The study population** includes all energy sector companies, with the sample selected using purposive sampling, resulting in 15 companies with a total of 75 observations. The data used consists of panel data sourced from secondary data, specifically annual reports and corporate sustainability reports. **The research method** employed is quantitative, with panel data regression analytical techniques including the selection of a panel data regression model, classical assumption tests, hypothesis testing, and the sobel test using EViews 12 software. **The results** of the study indicate that ESG Disclosure and Carbon Emission Intensity do not have a direct effect on Financial Sustainability. However, ESG Disclosure has a positive effect on Profitability, while Carbon Emission Intensity has a negative effect on Profitability. Furthermore, Profitability was found to have a positive effect on Financial Sustainability and to mediate the relationship between ESG Disclosure and Carbon Emission Intensity on Financial Sustainability.

Keywords: ESG Disclosure, Carbon Emissions Intensity, Financial Sustainability, Profitability.