

ABSTRACT

Intense business competition drives companies to pursue profits, often at the expense of the environment. This has a direct impact on surrounding communities. To remain competitive, companies need to implement strategies that are not only profit-oriented but also take into account economic, social, and environmental aspects. Since corporate operations can harm the environment and negatively affect society, it is important for companies to take responsibility through the disclosure of sustainable development goals (SDGs).

This study aims to examine the simultaneous and partial effects of board gender diversity, profitability, firm size, and leverage on sustainable development goals in non-cyclical consumer sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period.

This research uses a quantitative method. The sample was determined using purposive sampling, resulting in 93 samples derived from 31 companies over the 2021–2023 period. The analysis used is panel data regression with the help of EViews 13 software.

The results show that board gender diversity, profitability, firm size, and leverage simultaneously influence SDGs. Partially, board gender diversity has a negative effect on sustainable development goals, profitability has a negative effect on sustainable development goals, firm size has a negative effect on SDGs, while leverage has a positive effect on SDGs. This study contributes to the existing literature by examining the impact of board gender diversity, profitability, firm size, and leverage on sustainable development goals. It is recommended that future researchers include additional variables that may influence SDGs.

Keywords: *Board Gender Diversity, Firm Size, Leverage, Profitability, Sustainable Development Goals*