

ABSTRACT

The disclosure of the sustainability report represents a form of measurement and communication of a company's responsibility regarding its performance in achieving sustainable development goals for stakeholders. A sustainability report contains information on the economic, environmental, and social impacts of a company's activities, serving as a form of accountability in carrying out its operations. The number of energy companies in Indonesia has increased every year. The disclosure of the sustainability report in the energy sector is measured using the Sustainability Report Disclosure Index (SRDI).

This study aims to examine and analyze the influence of managerial ownership, institutional ownership, foreign ownership, and firm size on the disclosure of sustainability reports both simultaneously and partially in energy sector companies that publish sustainability reports on the Indonesia Stock Exchange (IDX) from 2019 to 2023. This research use multiple linear regression analysis. Data processing was conducted using e-views 13. The objects of this research are energy sector companies listed on the IDX that published both sustainability reports and annual reports during the 2019-2023. The sampling technique used was purposive sampling, resulting in a total of 50 observations.

The test results in this study show that simultaneously, the independent variables managerial ownership, institutional ownership, foreign ownership, and firm size have a significant effect on the dependent variable, sustainability report disclosure. However, only firm size has a significant effect on sustainability report disclosure, while managerial ownership, institutional ownership, and foreign ownership do not have a significant effect. Future researchers are advised to broaden the scope of the study by including additional variables and extending the research period to better understand the extent of sustainability report disclosure among energy companies

Keywords: firm size, foreign ownership, institutional ownership, managerial ownership, sustainability report disclosure