

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan *corporate social responsibility* (CSR), profitabilitas, dan *leverage* terhadap keinformatifan laba dengan kinerja lingkungan sebagai *variable moderasi*. Keinformatifan laba mencerminkan sejauh mana laba mencerminkan informasi relevan bagi pengambilan keputusan investor. *Corporate social responsibility* (CSR), profitabilitas, dan *leverage* merupakan faktor penting yang mempengaruhi persepsi terhadap kualitas laba. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder dari laporan tahunan perusahaan sektor manufaktur yang terdaftar di bursa efek Indonesia tahun 2023. Hasil penelitian ini menunjukkan bahwa *corporate social responsibility* dan profitabilitas berpengaruh signifikan terhadap keinformatifan laba, sementara *leverage* tidak berpengaruh signifikan terhadap keinformatifan laba. Kinerja lingkungan terbukti dapat memperkuat pengaruh pengungkapan *corporate social responsibility* dan profitabilitas terhadap keinformatifan laba, sedangkan *leverage* dapat memperlemah hubungan kinerja lingkungan. Temuan ini menunjukkan pentingnya integritas aspek keuangan dan keberlanjutan dalam meningkatkan transparansi informasi keuangan perusahaan.

Kata Kunci : *Corporate Social Responsibility*(CSR), Profitabilitas, *Leverage*, Keinformatifan laba, Kinerja lingkungan



ABSTRAC

This study aims to analyze the effect of corporate social responsibility (CSR) disclosure, profitability, and leverage on earnings informativeness with environmental performance as a moderating variable. Earnings informativeness reflects the extent to which earnings reflect relevant information for investor decision making. Corporate social responsibility (CSR), profitability, and leverage are important factors that influence perceptions of earnings quality. This study uses a quantitative approach with secondary data from the annual reports of manufacturing sector companies listed on the Indonesia Stock Exchange in 2023. The results of this study indicate that corporate social responsibility and profitability have a significant effect on earnings informativeness, while leverage does not have a significant effect on earnings informativeness. Environmental performance has been shown to strengthen the influence of corporate responsibility disclosure and profitability on earnings informativeness, while leverage can weaken the relationship between environmental performance. These findings indicate the importance of financial integrity and sustainability in increasing the transparency of a company's financial information.

Keywords: Corporate Social Responsibility (CSR), Profitability, Leverage, Earnings Informativeness, Environmental Performance

