ABSTRAK

Skripsi dengan judul "*Good Corporate Governance* Memoderasi Pengaruh *Carbon Emission Disclosure* dan *Corporate Social Responsibility* terhadap Profitabilitas (Studi pada Perusahaan Pertambangan yang Terdaftar di Indeks Saham Syariah Indonesia)" yang ditulis oleh Sabita Shalsabilla, NIM. 1860403221044, Jurusan Ekonomi, Program Studi Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam dengan pembimbing Dr. Lantip Susilowati, S.Pd., M.M.

Kata Kunci: *Carbon Emission Disclosure, Corporate Social Responsibility, Good Corporate Governance*, Profitabilitas.

Penelitian ini dilatarbelakangi oleh tekanan global terhadap perusahaan untuk menjalankan operasi yang berkelanjutan, terutama pada sektor pertambangan yang memiliki dampak ekologis signifikan. Profitabilitas menjadi indikator krusial bagi kelangsungan perusahaan, namun pencapaiannya kini dipengaruhi oleh transparansi tanggung jawab sosial dan lingkungan. Oleh karena itu, pengungkapan emisi karbon (*Carbon Emission Disclosure*) dan tanggung jawab sosial (*Corporate Social Responsibility*) menjadi penting, dengan dukungan tata kelola perusahaan yang baik (*Good Corporate Governance*) sebagai mekanisme pengawasan.

Tujuan penelitian ini yaitu: (1) Untuk menguji pengaruh CED dan CSR secara simultan terhadap Profitabilitas pada perusahaan pertambangan di ISSI, (2) Untuk menguji pengaruh CED secara parsial terhadap Profitabilitas, (3) Untuk menguji pengaruh CSR secara parsial terhadap Profitabilitas, (4) Untuk menguji apakah GCG memoderasi pengaruh CED terhadap Profitabilitas, dan (5) Untuk menguji apakah GCG memoderasi pengaruh CSR terhadap Profitabilitas.

Penelitian ini menggunakan metode kuantitatif dengan pendekatan *Explanatory research*. Jenis penelitian yang digunakan adalah penelitian data panel. Sumber penelitian berasal dari data sekunder yang diperoleh melalui laporan keberlanjutan perusahaan di website resmi masing-masing perusahaan periode 2021-2024. Pemilihan sampel menggunakan teknik *non-probability sampling* dengan metode *purposive sampling* berdasarkan kriteria tertentu sehingga diperoleh jumlah sampel sebanyak 52. Teknik analisis data yang digunakan adalah regresi data panel dengan *E-Views 12*.

Hasil penelitian ini menunjukkan bahwa (1) Secara simultan, CED dan CSR berpengaruh positif signifikan terhadap Profitabilitas perusahaan pertambangan di ISSI, (2) CED berpengaruh positif signifikan terhadap Profitabilitas, (3) CSR berpengaruh positif namun tidak signifikan terhadap Profitabilitas, (4) GCG mampu memoderasi dengan memperkuat pengaruh CED terhadap Profitabilitas, (5) GCG tidak mampu memoderasi pengaruh CSR terhadap Profitabilitas.

ABSTRACT

Thesis, entitled "Good Corporate Governance Moderates the Effect of Carbon Emission Disclosure and Corporate Social Responsibility on Profitability (A Study of Mining Companies Listed on the Indonesian Sharia Stock Indeks)," was written by Sabita Shalsabilla, NIM 1860403221044, Department of Economics, Sharia Accounting Study Program, Faculty of Islamic Economics and Business, with the supervisor Dr. Lantip Susilowati, S.Pd., M.M.

Keywords: Carbon Emission Disclosure, Corporate Social Responsibility, Good Corporate Governance, Profitability.

This research is motivated by global pressure on companies to conduct sustainable operations, particularly in the mining sector, which has a significant ecological impact. Profitability is a crucial indicator of a company's sustainability, but its achievement is now influenced by the transparency of social and environmental responsibilities. Therefore, disclosure of carbon emissions (Carbon Emission Disclosure) and social responsibility (Corporate Social Responsibility) is crucial, supported by Good Corporate Governance (GCG) as a monitoring mechanism.

The objectives of this study are: (1) To examine the simultaneous effect of CED and CSR on profitability in mining companies listed in ISSI, (2) To examine the partial effect of CED on profitability, (3) To examine the partial effect of CSR on profitability, (4) To examine whether GCG moderates the effect of CED on profitability, and (5) To examine whether GCG moderates the effect of CSR on profitability.

This study uses a quantitative method with an explanatory research approach. The type of research used is panel data research. The research source comes from secondary data obtained through corporate sustainability reports on each company's official website for the period 2021-2024. The sample selection used a non-probability sampling technique with a purposive sampling method based on certain criteria, resulting in a sample size of 52. The data analysis technique used was panel data regression with E-Views 12.

The results of this study indicate that (1) CED and CSR simultaneously have a significant positive effect on the profitability of mining companies in ISSI, (2) CED has a significant positive effect on profitability, (3) CSR has a positive but insignificant effect on profitability, (4) GCG is able to moderate by strengthening the effect of CED on profitability, (5) GCG is unable to moderate the effect of CSR on profitability.