ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Environmental, Social, and Governance (ESG) Disclosure* dan Biaya *Corporate Social Responsibility (CSR)* terhadap kualitas laba pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2025. Penelitian ini dilatarbelakangi oleh meningkatnya tuntutan transparansi informasi keuangan dan nonkeuangan serta masih ditemukannya hasil penelitian terdahulu yang menunjukkan ketidak konsistenan mengenai pengaruh kedua variabel tersebut terhadap kualitas laba. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis data sekunder yang diperoleh dari laporan tahunan (*Annual Report*), laporan keberlanjutan (*Sustainability Report*), dan laporan keuangan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel menggunakan purposive sampling sesuai dengan kriteria yang telah ditetapkan. Analisis data dilakukan menggunakan regresi data panel dengan bantuan perangkat lunak EViews. Hasil penelitian ini diharapkan dapat memberikan bukti empiris mengenai pengaruh ESG *Disclosure* dan Biaya CSR terhadap kualitas laba, serta memberikan kontribusi bagi pengembangan ilmu akuntansi, khususnya dalam bidang pelaporan keberlanjutan, dan menjadi bahan pertimbangan bagi investor, manajemen perusahaan, maupun regulator dalam pengambilan keputusan.

Kata Kunci: ESG *Disclosure*, Biaya CSR, Kualitas Laba, Perusahaan Perbankan.

ABSTRACT

This study aims to analyze the effect of Environmental, Social, and Governance (ESG) Disclosure and Corporate Social Responsibility (CSR) Costs on earnings quality in banking companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2025 period. This research is motivated by the increasing demand for transparency in financial and non-financial information, as well as the inconsistency of previous research findings regarding the influence of these two variables on earnings quality. This study employs a quantitative approach using secondary data obtained from annual reports, sustainability reports, and financial statements of banking companies listed on the Indonesia Stock Exchange. The sampling technique used is purposive sampling based on predetermined criteria. Data analysis is conducted using panel data regression with the assistance of EViews software. The results of this study are expected to provide empirical evidence regarding the effect of ESG Disclosure and CSR Costs on earnings quality, as well as contribute to the development of accounting knowledge, particularly in the field of sustainability reporting. Furthermore, the findings are expected to serve as a consideration for investors, company management, and regulators in decision-making processes.

Keywords: *ESG Disclosure, CSR Costs, Earnings Quality, Banking Companies..*