

INTISARI

Rantai pasokan di sektor konsumen non-siklis memiliki struktur yang kompleks sehingga memerlukan pengungkapan keberlanjutan yang memadai. Namun, praktik pengungkapan rantai pasokan berkelanjutan di Indonesia masih terbatas dan bervariasi antarperusahaan. Penelitian ini bertujuan menganalisis pengaruh kualitas pengungkapan rantai pasokan berkelanjutan yang diukur melalui SSCDI terhadap profitabilitas (ROA) dan nilai pasar (Tobin's Q). Sampel terdiri dari 37 perusahaan selama periode 2021–2024 yang dipilih menggunakan *purposive sampling*, menghasilkan 148 observasi. Analisis dilakukan menggunakan regresi data panel dengan Common Effects Model (CEM). Hasil penelitian menunjukkan bahwa kualitas pengungkapan rantai pasokan berkelanjutan berpengaruh positif terhadap profitabilitas dan nilai pasar. Temuan ini mengindikasikan bahwa transparansi informasi rantai pasokan berkelanjutan yang berkualitas mampu meningkatkan efisiensi operasional perusahaan serta memberikan sinyal positif bagi investor dalam menilai resiliensi dan prospek jangka panjang perusahaan.

Kata kunci: kualitas pengungkapan rantai pasokan berkelanjutan, profitabilitas, ROA, nilai pasar, Tobin's Q

ABSTRACT

The supply chain in the non-cyclical consumer sector possesses a complex structure that necessitates adequate sustainability disclosure. However, sustainable supply chain disclosure practices in Indonesia remain limited and vary significantly across companies. This study aims to analyze the impact of sustainable supply chain disclosure quality, measured by the SSCDI, on profitability (ROA) and market value (Tobin's Q). The sample consists of 37 companies during the 2021–2024 period, selected using purposive sampling, resulting in 148 observations. The analysis was conducted using panel data regression with the Common Effects Model (CEM). The results of the study show that the quality of sustainable supply chain disclosure has a positive effect on profitability and market value. These findings indicate that high-quality transparency in sustainable supply chain information is capable of enhancing a company's operational efficiency and providing a positive signal to investors in assessing the firm's resilience and long-term prospects.

Keywords: sustainable supply chain disclosure quality, profitability, ROA, market value, Tobin's Q