

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh tata kelola perusahaan terhadap luas pengungkapan topik khusus laporan keberlanjutan perusahaan secara empiris. Komponen tata kelola perusahaan yang diteliti adalah ukuran Dewan Komisaris, ukuran Komite Audit, dan frekuensi rapat Komite Audit. Adapun variabel dependen luas pengungkapan topik khusus laporan keberlanjutan diukur dengan membandingkan jumlah item topik khusus yang diungkapkan perusahaan di dalam laporan keberlanjutan dan/atau laporan tahunan dengan jumlah item topik khusus sesuai *Sustainability Reporting Guidelines* (GRI-G4). Pemilihan sampel dilakukan menggunakan teknik *purposive sampling* pada perusahaan sektor energi dan barang baku yang terdaftar di BEI pada periode 2019-2021 sehingga menghasilkan jumlah amatan sebanyak 93 perusahaan. Untuk menjawab hipotesis, penelitian ini menggunakan metode analisis regresi linier berganda.

Dengan menggunakan variabel kontrol ukuran perusahaan dan rasio profitabilitas, hasil penelitian menunjukkan bahwa ukuran Dewan Komisaris dan frekuensi rapat Komite Audit memiliki pengaruh signifikan dengan arah positif terhadap luas pengungkapan topik khusus laporan keberlanjutan. Adapun variabel ukuran Komite Audit tidak memiliki pengaruh signifikan terhadap luas pengungkapan topik khusus laporan keberlanjutan. Perbandingan hasil analisis sebelum dan setelah pandemi Covid-19 menghasilkan kesimpulan bahwa tata kelola perusahaan berpengaruh terhadap luas pengungkapan laporan keberlanjutan di masa pandemi Covid-19.

Kata kunci: tata kelola perusahaan, laporan keberlanjutan, Dewan Komisaris, Komite Audit, pandemi Covid-19.

ABSTRACT

This study aims to analyze the influence of corporate governance on the disclosure of special topics in corporate sustainability reports empirically. The components of corporate governance studied are the size of the Board of Commissioners, the size of the Audit Committee, and the frequency of the Audit Committee meetings. As for the dependent variable, the area of special topic disclosure discount reports is measured by comparing the number of special topic items carried out by the company in the sustainability report and/or annual report with the number of special topic items according to the Sustainability Reporting Guidelines (GRI-G4). The sample selection was carried out using a purposive sampling technique for energy and basic material sector companies listed on the IDX in the 2019-2021 period resulting in a total of 93 companies being observed. To answer the hypothesis, this study uses multiple linear regression analysis method.

Using the control variables company size and profitability ratios, the results show that the size of the Board of Commissioners and the frequency of Audit Committee meetings have a significant positive effect on the extent of disclosure of special topics in financing reports. Meanwhile, the variable size of the Audit Committee does not have a significant effect on the disclosure of special topics in the sustainability report. Comparison of the results of the analysis before and after the Covid-19 pandemic resulted in the conclusion that corporate governance influences broad disclosure during the Covid-19 pandemic.

Keywords: *corporate governance, sustainability report, board of commissioner, audit committee, Covid-19 pandemic*