

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh *Good Corporate Governance* (GCG), yang diukur melalui ukuran dewan komisaris dan proporsi komisaris independen, serta keberadaan asurans keberlanjutan terhadap kualitas laporan keberlanjutan. Selain itu, penelitian ini juga menguji peran moderasi dari asurans keberlanjutan terhadap hubungan antara GCG dan kualitas laporan keberlanjutan. Penelitian ini menggunakan dua variabel kontrol, yaitu ROE dan *leverage*. Penelitian dilakukan pada perusahaan publik yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020–2024. Kualitas laporan keberlanjutan diukur menggunakan skor ESG dari *database* Thomson Reuters. Pemilihan sampel dilakukan dengan metode *purposive sampling*, sehingga diperoleh 38 perusahaan yang memenuhi kriteria. Analisis data dilakukan menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa ukuran dewan komisaris dan proporsi komisaris independen berpengaruh positif signifikan terhadap kualitas laporan keberlanjutan. Asurans keberlanjutan juga terbukti memiliki pengaruh positif terhadap kualitas laporan. Namun, peran moderasi asurans hanya signifikan dalam memperkuat hubungan antara proporsi komisaris independen dan kualitas laporan keberlanjutan, tidak demikian halnya pada ukuran dewan komisaris.

Kata kunci: *Good Corporate Governance*, asurans keberlanjutan, laporan keberlanjutan, dewan komisaris, dewan komisaris independen, skor ESG.

ABSTRACT

This study aims to analyze the effect of Good Corporate Governance (GCG), which is measured by board size and the proportion of independent commissioners, as well as the existence of sustainability assurance, on the quality of sustainability reports. In addition, this study also examines the moderating role of sustainability assurance on the relationship between GCG and the quality of sustainability reports. This study uses two control variables, ROE and leverage. The research was conducted on public companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The quality of sustainability reports was measured using ESG scores from the Thomson Reuters database. The sample was selected using a purposive sampling method, resulting in 38 companies that met the criteria. Data analysis was carried out using multiple linear regression. The results show that board size and the proportion of independent commissioners have a significant positive effect on the quality of sustainability reports. Sustainability assurance is also proven to have a positive effect on report quality. However, the moderating role of assurance is only significant in strengthening the relationship between the proportion of independent commissioners and the quality of sustainability reports, and not in the case of board size.

Keywords: Good Corporate Governance, sustainability assurance, sustainability report, board of commissioner size, board of independence, ESG score.