INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik komite audit terhadap kualitas laporan keberlanjutan perusahaan. Penelitian ini menggunakan metode kuantitatif dengan teknik purposive sampling. Sampel penelitian mencakup perusahaan sektor berdampak lingkungan tinggi berdasarkan Taksonomi Keuangan Berkelanjutan Indonesia (TKBI) yang diterbitkan oleh Otoritas Jasa Keuangan (OJK), serta terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020–2024 dan secara konsisten menerbitkan laporan keberlanjutan berdasarkan standar *Global Reporting Initiative* (GRI).

Sebanyak 24 perusahaan dipilih sebagai sampel penelitian dengan total 120 observasi. Variabel dependen dalam penelitian ini adalah kualitas laporan keberlanjutan yang diukur menggunakan indeks pengungkapan berdasarkan standar GRI. Variabel independen meliputi karakteristik komite audit yang terdiri dari ukuran komite audit, frekuensi rapat komite audit, dan keahlian keuangan komite audit. Penelitian ini juga menggunakan ukuran perusahaan sebagai variabel kontrol.

Hasil penelitian menunjukkan bahwa ukuran komite audit tidak berpengaruh signifikan terhadap kualitas laporan keberlanjutan, frekuensi rapat komite audit berpengaruh positif terhadap kualitas laporan keberlanjutan, dan keahlian keuangan komite audit berpengaruh negatif terhadap kualitas laporan keberlanjutan.

Kata Kunci: Karakteristik Komite Audit, Laporan Keberlanjutan, *Global Reporting Initiative,* Taksonomi Keuangan Keberlanjutan Indonesia.

ABSTRACT

This research aims to examine the effect of audit committee characteristics on corporate sustainability reporting quality. This study uses a quantitative method with purposive sampling technique. The research sample includes companies in High-Impact Sector based on the Indonesian Sustainable Finance Taxonomy (TKBI) published by the Financial Services Authority (OJK), as well as companies listed on the Indonesia Stock Exchange (IDX) during the period 2020–2024 and consistently publishing sustainability reports based on Global Reporting Initiative (GRI) standards.

The sample includes 24 companies, with a total of 120 observations. The dependent variable in this study is the quality of sustainability reports measured using a disclosure index based on GRI standards. The independent variables include audit committee characteristics consisting of audit committee size, audit committee meeting frequency, and audit committee financial expertise. This study also uses company size as a control variable.

The results indicate that the size of the audit committee does not have a significant effect on the quality of sustainability reports, the frequency of audit committee meetings has a positive effect on the quality of sustainability reports, and the financial expertise of the audit committee has a significant negative effect on the quality of sustainability reports.

Keywords: Audit Committee Characteristics, Sustainability Reporting, Global Reporting Initiative (GRI), Indonesian Sustainable Finance Taxonomy