

**PENGARUH *PROPRIETARY COSTS* TERHADAP KUALITAS LAPORAN  
KEBERLANJUTAN DIMODERASI OLEH STRUKTUR KEPEMILIKAN PADA  
PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE  
2013-2016**

**INTISARI**

Penelitian ini bertujuan untuk menguji pengaruh *proprietary costs* terhadap kualitas laporan keberlanjutan serta efek moderasi struktur kepemilikan terhadap *proprietary costs* dengan kualitas laporan keberlanjutan. Berdasarkan pada penelitian sebelumnya bahwa salah satu faktor yang memengaruhi perusahaan membatasi pengungkapan informasi sehingga berdampak pada kualitas laporan keberlanjutan yang dipublikasikan adalah *proprietary costs* dan untuk meminimalisir pengaruh tersebut dengan persentase atau jumlah struktur kepemilikan. Populasi dalam penelitian ini berdasarkan pada data *Global Reporting Initiative* (GRI) periode 2013-2016. Sampel dalam penelitian ini ditentukan dengan teknik *purposive sampling* yaitu sebanyak 92 laporan keberlanjutan dari 36 perusahaan yang terdaftar di Bursa Efek Indonesia. Penelitian ini dianalisis menggunakan analisis regresi dan analisis regresi moderasi. Hasil penelitian menunjukkan bahwa *proprietary costs* berpengaruh positif terhadap kualitas laporan keberlanjutan dan kepemilikan asing memoderasi pengaruh negatif *proprietary costs* terhadap kualitas laporan keberlanjutan.

Kata Kunci: *Proprietary Costs*, Struktur Kepemilikan, GRI, Kualitas Laporan Keberlanjutan.

***EFFECT OF PROPRIETARY COSTS ON THE SUSTAINABILITY REPORTING  
QUALITY IS MODERATED BY THE OWNERSHIP STRUCTURE OF  
COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE PERIOD  
2013-2016***

***ABSTRACT***

*This study aims to examine the effect of proprietary costs on the sustainability reporting quality and the moderating effect of the ownership structure on the proprietary costs and with the sustainability reporting quality. Based on previous research that one of the factors influencing companies to limit information disclosure can impact the sustainability reporting quality is proprietary costs and to mitigate these influences with the percentage or number of ownership structure. The population in this study is based on the Global Reporting Initiative (GRI) period 2013-2016. The sample in this study was determined by purposive sampling technique amounted to 36 companies were listed on the Indonesian Stock Exchange. This study was analyzed using regression analysis and moderation regression analysis. The results show that proprietary costs have a positive effect on the sustainability reporting quality and foreign ownership moderates negative effect of proprietary costs on the sustainability reporting quality.*

*Keywords: Proprietary Costs, Ownership Structure, GRI, Sustainability Reporting Quality.*