

Intisari

Penelitian ini memiliki tujuan untuk menganalisis pengaruh *corporate governance* terhadap luas pengungkapan *sustainability report*. Karakteristik *corporate governance* yang diteliti adalah ukuran dewan komisaris, dewan komisaris independen, dan proporsi wanita dalam jajaran dewan komisaris. Luas pengungkapan *sustainability report* diukur dengan kesesuaian item-item yang terdapat dalam *sustainability report* dan/atau laporan tahunan dengan *Sustainability Reporting Guidelines* yang disusun oleh *Global Reporting Index* (GRI). ROA dan ROE dipilih sebagai variabel kontrol dalam penelitian ini. Populasi penelitian adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2017-2019 dengan sampel penelitian berjumlah 41 perusahaan. Sampel dipilih menggunakan metode *purposive sampling*. Penelitian ini menggunakan pengujian hipotesis dengan regresi linear berganda. Hasil penelitian ini menunjukkan bahwa ukuran dewan komisaris dan dewan komisaris independen secara positif berpengaruh signifikan terhadap luas pengungkapan *sustainability report*. Sementara itu, variabel proporsi wanita dalam dewan komisaris tidak berpengaruh terhadap luas pengungkapan *sustainability report*.

Kata kunci: *corporate governance*, *sustainability report*, dewan komisaris, dewan komisaris independen, dewan komisaris wanita.

Abstract

This research is aimed to analyze the influence of corporate governance on corporate sustainability reporting. Corporate governance's characteristics analyzed are board size, board of independence director, and female directors on board. The extent of sustainability disclosure is measured by comparing the sustainability information item on sustainability report and/or annual report to Sustainability Reporting Guidelines issued by Global Reporting Index (GRI). ROA and ROE is used in this study as control variables. The population in this research are mining companies listed on Indonesia Stock Exchange (IDX) from 2017 to 2019. From the sample selection using purposive sampling method, there were 41 companies that met the criteria as research samples. The result of the study tested by regression method. The results indicated that board size and board of independence director have significant positive influence on corporate sustainability reporting. On the other side, female on board has no significant effect on corporate sustainability reporting.

Keywords: corporate governance, sustainability report, board of commissioner size, board of independence, female on board.