

Quality Disclosure Sustainability Report: Implementation of Corporate Governance In LQ45 Companies

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ABSTRACT

This research was conducted to analyze and determine the influence of corporate governance proxied by foreign ownership, institutional ownership, expertise of the board of commissioners, the size of the board of directors and the size of the audit committee on the quality of sustainability report disclosures. This research is a quantitative study using secondary data from LQ45 companies for the 2019-2021 period. There were 25 samples of LQ45 companies for the 2019-2021 period as research samples which were then tested using the STATA 14.2 statistical application. This research resulted in that foreign ownership and institutional ownership did not have a significant influence on the quality of disclosure of sustainability reports. Then the expertise of the board of commissioners and the size of the audit committee have a significant positive influence on the quality of disclosure of sustainability reports. Meanwhile the size of the board of directors have a significant negative influence on the quality of sustainability report disclosures.

Keywords: *Corporate Governance, Quality of Sustainability Report.*

Kualitas Pengungkapan *Sustainability Report*: Implementasi *Corporate Governance* pada Perusahaan LQ45

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ABSTRAK

Penelitian ini dilakukan untuk menganalisis dan mengetahui pengaruh *corporate governance* yang diproksikan oleh kepemilikan asing, kepemilikan institusional, keahlian dewan komisaris, ukuran dewan direksi dan ukuran komite audit terhadap kualitas pengungkapan *sustainability report*. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang berasal dari perusahaan LQ45 periode 2019-2021. Terdapat 25 sampel perusahaan LQ45 periode 2019-2021 sebagai sampel penelitian yang kemudian diuji menggunakan aplikasi statistik STATA 14.2. Penelitian ini menghasilkan bahwa kepemilikan asing dan kepemilikan institusional tidak memiliki pengaruh signifikan terhadap kualitas pengungkapan *sustainability report*. Lalu keahlian dewan komisaris dan ukuran komite audit memiliki pengaruh signifikan positif terhadap kualitas pengungkapan *sustainability report*. Sedangkan ukuran dewan direksi memiliki pengaruh signifikan negatif terhadap kualitas pengungkapan *sustainability report*.

Kata Kunci: Tata Kelola Perusahaan, Kualitas laporan berkelanjutan