

The Influence of Corporate Governance, Industry Types, and Green Accounting on Sustainability Report Disclosure

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ABSTRACT

This research is a quantitative study which aims to analyze the influence of corporate governance consisting of audit committees, independent commissioners, and managerial ownership, as well as industry types and green accounting on sustainability report disclosure. The population of this study used all companies listed on the IDX in the period of 2020-2022. The sample selection was carried out using the purposive sampling method, with the results of 309 selected samples that met the criteria and were used as samples in this study. Sources of data used as reference in this study are obtained from sustainability reports and annual reports accessed through the IDX website as well as the official websites of related companies. This research conducted hypothesis tested using multiple linear regression analysis which is processed by using STATA v.13.1. The results of this research state that the audit committee and green accounting had a significant positive effect on sustainability report disclosure. Meanwhile, independent commissioners, managerial ownership, and industry types have no effect on sustainability report disclosure.

Keywords : Corporate Governance, Industry Types, Green Accounting, Sustainability Report Disclosure

Pengaruh *Corporate Governance*, Tipe Industri, dan *Green Accounting* Terhadap Pengungkapan *Sustainability Report*

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif dengan tujuan untuk menganalisis pengaruh *corporate governance* yang terdiri dari komite audit, komisaris independen, dan kepemilikan manajerial, serta tipe industri dan *green accounting* pada pengungkapan *sustainability report*. Populasi pada penelitian menggunakan seluruh perusahaan yang terdaftar di BEI periode 2020-2022. Pemilihan sampel dilakukan menggunakan metode *purposive sampling*, dengan hasil 309 sampel terpilih memenuhi kriteria dan dijadikan sampel dalam penelitian ini. Sumber data sebagai acuan pada penelitian ini diperoleh dari laporan keberlanjutan dan laporan tahunan yang diakses melalui situs BEI maupun situs resmi perusahaan terkait. Penelitian ini melakukan pengujian hipotesis menggunakan analisis regresi linear berganda yang diolah menggunakan STATA v.13.1. Hasil dari penelitian ini menyatakan bahwa komite audit dan *green accounting* berpengaruh signifikan positif terhadap pengungkapan *sustainability report*. Sedangkan komisaris independen, kepemilikan manajerial, dan tipe industri tidak berpengaruh terhadap pengungkapan *sustainability report*.

Kata kunci : *Corporate Governance*, Tipe Industri, Akuntansi Lingkungan, Pengungkapan Laporan Keberlanjutan