

# ***The Influence of Independent Commissioners, Ownership Structure, and Slack Resources on Sustainability Report Disclosure***

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## **ABSTRACT**

*There have been many cases of environmental pollution by companies in Indonesia, but according to a 2021 survey by The Indonesia Business Council for Sustainable Development, the level of information disclosure related to ESG is below 50 percent. This research aims to determine the influence of independent variables: independent commissioners, ownership structure (institutional ownership, managerial ownership, foreign ownership), and slack resources on the disclosure of sustainability reports. The study focuses on the population of non-financial companies listed on the Indonesia Stock Exchange from 2018 to 2020, selecting a sample of 36 companies with a total of 108 observations. The sample selection in this study uses purposive sampling. The research employs multiple linear regression analysis using STATA software with a significance level of 5%. The data analysis results conclude that: independent commissioners do not influence the disclosure of sustainability reports, institutional ownership does not affect the disclosure of sustainability reports, managerial ownership does not affect the disclosure of sustainability reports, foreign ownership does not affect the disclosure of sustainability reports and slack resources do not influence the disclosure of sustainability reports.*

**Keywords** : *sustainability report disclosure, independent commissioners, institutional ownership, managerial ownership, foreign ownership, slack resources.*

# **Pengaruh *Independent Commissioners, Ownership Structure* dan *Slack Resources* Terhadap Pengungkapan *Sustainability Report***

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## **ABSTRAK**

Banyak terjadi kasus pencemaran lingkungan oleh perusahaan di Indonesia, namun menurut survei The Indonesia Business Council for Sustainable Development tahun 2021 tingkat keterbukaan informasi terkait ESG berada di bawah 50 persen. Penelitian ini bertujuan untuk mengetahui pengaruh variabel independen yaitu *independent commissioners, ownership structure: institutional ownership, managerial ownership, foreign ownership* dan *slack resources* terhadap pengungkapan *sustainability report*. Penelitian ini menggunakan populasi perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia periode 2018-2020 dan terpilih sampel sebanyak 36 perusahaan dengan jumlah observasi sebanyak 108. Pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Penelitian ini menggunakan analisis linear berganda dengan menggunakan *software* STATA dengan tingkat signifikansi 5%. Hasil dari analisis data disimpulkan bahwa *independent commissioners* tidak berpengaruh terhadap pengungkapan *sustainability report*, *institutional ownership* tidak berpengaruh terhadap pengungkapan *sustainability report*, *managerial ownership* tidak berpengaruh terhadap pengungkapan *sustainability report*, *foreign ownership* tidak berpengaruh terhadap pengungkapan *sustainability report*, *slack resources* tidak berpengaruh terhadap pengungkapan *sustainability report*.

**Kata kunci** : pengungkapan *sustainability report*, *independent commissioners*, *institutional ownership*, *managerial ownership*, *foreign ownership*, *slack resources*.