

***The Effect of Board Size, Board Independence and Board Expertise on the Quality of the Sustainability Report***

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**ABSTRACT**

*This study aims to analyze and develop a conceptual framework that examines the effect of board size, board independence and board expertise and their effect on the quality of sustainability reports and annual reports of companies listed on the Indonesia Stock Exchange for the 2018-2021 period with a research sample of 32 companies from all sectors. Testing the hypothesis of this study using Panel Data Regression Analysis and Multiple Linear Regression Analysis with the help of the STATA 14.2 program. The results of the test and data analysis show that (1) board size has no significant effect on the quality of the sustainability report, (2) board independence has no significant effect on the quality of the sustainability report, (3) board expertise has no significant effect on the quality of the sustainability report, (4) leverage has a positive and significant effect on the quality of the sustainability report, (5) profitability has no significant effect on the quality of the sustainability report.*

**KEYWORDS:** *Board Size; Board Independence; Board Expertise; Leverage; Profitability; Sustainability Report.*

**Pengaruh Ukuran Dewan Komisaris (*Board Size*), Dewan Komisaris Independen (*Board Independence*) Dan Keahlian Dewan Komisaris (*Board Expertise*) Terhadap Kualitas Laporan Keberlanjutan (*Sustainability Report*)**

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**ABSTRAK**

Penelitian ini memiliki tujuan untuk menganalisis dan mengembangkan kerangka konseptual yang mengkaji tentang pengaruh ukuran dewan komisaris (*board size*), dewan komisaris independent (*board independence*) dan keahlian dewan komisaris (*board expertise*) serta pengaruhnya terhadap kualitas laporan keberlanjutan (*sustainability report*) dan annual report dari perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia periode 2018-2021 dengan sampel penelitian sebanyak 32 perusahaan dari seluruh sektor. Pengujian hipotesis penelitian ini menggunakan Analisis Regresi Data Panel dan Analisis Regresi Linier Berganda dengan bantuan program STATA 14.2. Pada hasil uji dan analisis data menunjukkan bahwa (1) ukuran dewan komisaris (*board size*) tidak berpengaruh signifikan terhadap kualitas laporan keberlanjutan (*sustainability report*), (2) dewan komisaris independen (*board independence*) tidak berpengaruh signifikan terhadap kualitas laporan keberlanjutan (*sustainability report*), (3) keahlian dewan komisaris (*board expertise*) tidak berpengaruh signifikan terhadap kualitas laporan keberlanjutan (*sustainability report*), (4) *leverage* berpengaruh positif dan signifikan terhadap kualitas laporan keberlanjutan (*sustainability report*), (5) profitabilitas tidak berpengaruh signifikan terhadap kualitas laporan keberlanjutan (*sustainability report*).

**Kata Kunci** : *Board Size; Board Independence; Board Expertise; Leverage; Profitabilitas; Sustainability Report.*