

THE EFFECT OF GOVERNANCE STRUCTURE ON SUSTAINABILITY REPORT QUALITY WITH PROFITABILITY AS A MODERATING VARIABLE

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Abstract

With profitability as a moderating variable, the aim of this research is to find out how governance structure influences sustainability report quality. Non-financial companies listed on the Indonesia Stock Exchange during the 2020–2022 period are the population of this study. Of the 159 non-financial companies selected using the purposive sampling method, this research collected 324 samples. Sustainability report quality is measured by a disclosure index created in accordance with GRI standards. The governance structure consisting of a board of commissioners, board of directors and audit committee is calculated based on the number of meetings held during a certain period. According to the hypothesis test carried out using the STATA program with a significance level of 0.10, the board of commissioners and audit committee have an influence on sustainability report quality and the board of directors have no influence on sustainability report quality, while profitability cannot strengthen the influence of governance structure on sustainability report quality.

Keywords: sustainability report quality, board of commissioners, board of directors, audit committee and profitability

PENGARUH GOVERNANCE STRUCTURE TERHADAP SUSTAINABILITY REPORT QUALITY DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERASI

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Abstrak

Dengan *profitabilitas* sebagai variabel moderasi, tujuan penelitian ini adalah untuk mengetahui bagaimana *governance structure* berpengaruh terhadap *sustainability report quality*. Perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia selama periode 2020–2022 adalah populasi penelitian ini. Dari 159 perusahaan non keuangan yang dipilih melalui metode *purposive sampling*, penelitian ini mengumpulkan 324 sampel. *Sustainability report quality* diukur dengan indeks pengungkapan yang dibuat sesuai dengan standar GRI. *Governance structure* yang terdiri dari dewan komisaris, dewan direksi, dan komite audit dihitung berdasarkan jumlah rapat yang dilakukan selama periode tertentu. Menurut uji hipotesis yang dilakukan menggunakan program STATA dengan tingkat signifikansi 0,10, dewan komisaris dan komite audit memiliki pengaruh terhadap *sustainability report quality* dan dewan direksi tidak berpengaruh terhadap *sustainability report quality* sedangkan *profitabilitas* tidak dapat memperkuat pengaruh *governance structure* terhadap *sustainability report quality*.

Kata Kunci: *sustainability report quality*, dewan komisaris, dewan direksi, komite audit dan *profitabilitas*