

**THE TURNOVER OF BOARD OF COMMISSIONERS AND
BOARD OF DIRECTORS ON THE DISCLOSURE
OF SUSTAINABILITY REPORTS**

By Bunga Novitasari

Abstract

This study aims to examine the turnover of the board of commissioners, board of directors, audit committee, and independent board of directors on the disclosure of sustainability reports. In this study turnover was measured using member recruitment and member removal. The sample in this study amounted to 135 samples from 45 financial companies listed on the Indonesia Stock Exchange during the 2016-2018 period. The analysis technique used is panel data regression analysis using STATA 13. The results of this study found that the recruitment of the board of commissioners, the board of directors, and the audit committee have a significant effect on disclosure of sustainability reports. The recruitment of an independent board of directors has no significant effect on disclosure of sustainability reports. The removal of the board of commissioners, the board of directors, the audit committee, and the board of independent directors have no significant effect on the disclosure of sustainability reports.

Keyword: *The Turnover of the Board of Commissioners, The Turnover of the Board of Commissioners, The Turnover of the Audit Committee, The Turnover of the Independent Board of Commissioners, Disclosure of Sustainability Reports*

Pergantian Dewan Komisaris dan Dewan Direksi terhadap Pengungkapan Laporan Keberlanjutan

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Abstrak

Penelitian ini bertujuan untuk menguji pergantian dewan komisaris, dewan direksi, komite audit, dan dewan direksi independen terhadap pengungkapan laporan keberlanjutan. Dalam penelitian ini pergantian diukur menggunakan penambahan anggota dan pengurangan anggota. Sampel dalam penelitian ini berjumlah 135 sampel yang berasal dari 45 perusahaan keuangan yang terdaftar di Bursa Efek Indonesia selama periode 2016-2018. Teknik analisis yang digunakan adalah analisis regresi data panel dengan menggunakan STATA 13. Hasil dari penelitian ini ditemukan bahwa penambahan dewan komisaris, penambahan dewan direksi, dan penambahan komite audit berpengaruh terhadap pengungkapan laporan keberlanjutan. Penambahan dewan direksi independen tidak berpengaruh terhadap pengungkapan laporan keberlanjutan. Pengurangan dewan komisaris, pengurangan dewan direksi, pengurangan komite audit, dan pengurangan dewan direksi independen tidak berpengaruh terhadap pengungkapan laporan keberlanjutan.

Kata Kunci: Pergantian Dewan Komisaris, Pergantian Dewan Direksi, Pergantian Komite Audit, Pergantian Dewan Direksi Independen, Pengungkapan Laporan Keberlanjutan