

Abstrak

Ugi Kartika Dewi, Pengaruh *Good Corporate Governance* terhadap Pengungkapan *Sustainability report* pada Perusahaan Manufaktur di BEI Tahun 2016-2021, dibawah Bimbingan Bapak Alexander Anggono, S.E., M.Si., Ph.D.

Tujuan dari penelitian ini untuk menguji pengaruh *Good Corporate Governance* terhadap pengungkapan *sustainability report*. Populasi yang digunakan adalah perusahaan manufaktur yang terdaftar di BEI tahun 2016-2021. Sampel penelitian ini menggunakan teknik *proposive sampling*. Jenis penelitian ini menggunakan metode kuantitatif. Variable independen *Good Corporate Governance* yaitu direksi, dewan komisaris, komite audit. Variable dependen ialah *sustainability report*. Hasil dari penelitian ini bahwa variable dewan komisaris, direksi, dan komite audit tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*. Sedangkan variable kontrol ukuran Perusahaan dan profitabilitas berpengaruh signifikan terhadap *sustainability report*.

Kata kunci : *Good Corporate Governance*, Dewan Komisaris, Direksi, Komite Audit, Ukuran Perusahaan, Profitabilitas

Abstrac

Ugi Kartika Dewi, The Influence of *Good Corporate Governance* on the Disclosure of *Sustainability reports* in Manufacturing Companies on the IDX for 2016-2021, under the guidance of Mr. Alexander Anggono, S.E., M.Si., Ph.D.

The aim of this research is to examine the influence of Good Corporate Governance on sustainability report disclosure. The population used is manufacturing companies registered on the IDX in 2016-2021. This research sample used a proportional sampling technique. This type of research uses quantitative methods. The independent variables of Good Corporate Governance are directors, board of commissioners, audit committee. The dependent variable is the sustainability report. The results of this research show that the variables of the board of commissioners, directors and audit committee do not have a significant effect on sustainability report disclosure. Meanwhile, the control variables company size and profitability have a significant effect on the sustainability report.

Keywords: *Good Corporate Governance*, Board of Commissioners, Board of Directors, Audit Committee, Company Size, Profitability