

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik dewan komisaris dan karakteristik dewan direksi terhadap *sustainability performance*. Metode penelitian yang digunakan yakni metode kuantitatif dengan menggunakan data sekunder yang dikumpulkan melalui *ORBIS database*, laman resmi BEI, dan laman resmi perusahaan. Data yang dikumpulkan berupa laporan keuangan, laporan tahunan, dan laporan *sustainability* tiap perusahaan. Penelitian ini mengambil studi kasus pada perusahaan *non-financial* di BEI periode 2013-2017 dengan pengolahan data menggunakan STATA 14. Hasil penelitian ini menjelaskan bahwa pendidikan komisaris utama berpengaruh negatif signifikan terhadap *economic* dan *environment sustainability performance*, serta tidak berpengaruh signifikan terhadap *social sustainability performance*. Ukuran dewan komisaris berpengaruh positif signifikan terhadap *economic sustainability performance*, berpengaruh negatif signifikan terhadap *social sustainability performance*, dan tidak berpengaruh signifikan terhadap *environment sustainability performance*. Pendidikan direktur utama berpengaruh negatif terhadap *economic sustainability performance*, serta tidak berpengaruh signifikan terhadap *environment* dan *social sustainability performance*. Ukuran dewan direksi berpengaruh negatif signifikan terhadap *economic* dan *environment sustainability performance*, serta tidak berpengaruh signifikan terhadap *social sustainability performance*.

Kata kunci: Pendekatan *Triple Bottom Line*, *Sustainability Performance*, Karakteristik Dewan Direksi, Karakteristik Dewan Komisaris.

ABSTRACT

This study aims to analyze the effect of the characteristics of board of commissioner and the characteristics of board of director on sustainability performance. This is a quantitative research using the secondary data collected from the ORBIS database, the IDX official website, and companies official website. The data consists of financial statement, annual report, and sustainability report of each company. This is a case study research of non-financial companies listed in the Indonesia Stock Exchange for the period of 2013-2017 and the STATA 14 software is used for processing the data. This study shows the following results. First, the board of commissioner's education has a negative effect on the economic and environment sustainability performance, and it has no effect on the social sustainability performance. Second, the board of commissioner size has a positive effect on the economic sustainability performance, also it has a negative effect on the social sustainability performance, and it has no effect on the environment sustainability performance. Third, the board of director's education has a negative effect on the economic sustainability performance, also it has no effect on the environment and social sustainability performance. Lastly, the board of director size has a negative effect on the economic and environment sustainability performance, also it has no effect on the social sustainability performance.

Keywords: Triple Bottom Line Approach, Sustainability Performance, Characteristics of Board of Director, Characteristics of Board of Commissioner.