

**BOC EDUCATIONAL BACKGROUND AND SUSTAINABILITY
REPORT QUALITY**

UNDERGRADUATE THESIS

**SUBMITTED IN PARTIAL FULFILLMENT OF THE
REQUIREMENTS FOR THE DEGREE OF BACHELOR OF
ACCOUNTING**



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**LATAR BELAKANG PENDIDIKAN BOC DAN KUALITAS
LAPORAN BERKELANJUTAN**

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FOREWORDS

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Surabaya, February 11th, 2022



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**BOC EDUCATIONAL BACKGROUND AND SUSTAINABILITY REPORT
QUALITY**

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ABSTRACT

This research is a quantitative study that aims to determine the relationship between the educational background of the board of commissioners on the quality of the sustainability report in companies listed on the Indonesia Stock Exchange. Sources of research data consist of the annual reports, sustainability reports, global reporting websites (GRI), and Quacquarelli Symonds (QS) World University Ranking. The sampling method used was side purposive, in order to obtain as many as companies that had met the criteria to be used as research samples for 5 (five) years, 2015-2019 which is 258 companies. This study uses Ordinary Least Square (OLS) regression model from STATA 14 software. This study found that the BOC educational background with undergraduate degree from reputable university showed a positive and significant relationship towards sustainability report quality. In contrast, educational background defined by level of education indicates insignificant effect towards sustainability report. This study contributes to the literature related to the relationship between BOC educational background and sustainability report quality in Indonesia, and is also expected to contribute to the implementation of company policies, management and also educational institutions in Indonesia.

Keywords: sustainability report quality, board of commissioners, educational background

**LATAR BELAKANG PENDIDIKAN BOC DAN KUALITAS LAPORAN
BERKELANJUTAN**
Sebastian Tanputra

ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui hubungan antara latar belakang pendidikan dewan komisaris terhadap kualitas laporan berkelanjutan pada perusahaan yang terdaftar di Bursa Efek Indonesia. Sumber data penelitian terdiri dari laporan tahunan, laporan keberlanjutan, *global reporting website* (GRI), dan *Quacquarelli Symonds (QS) World University Ranking*. Metode pengambilan sampel yang digunakan adalah *side purposive*, sehingga diperoleh perusahaan yang memenuhi kriteria untuk dijadikan sampel penelitian selama 5 (lima) tahun 2015-2019 sebanyak 258 perusahaan. Penelitian ini menggunakan model regresi Ordinary Least Square (OLS) dari software STATA 14. Studi ini menemukan bahwa latar belakang pendidikan Dewan Komisaris dengan gelar sarjana dari universitas terkemuka menunjukkan hubungan positif dan signifikan terhadap kualitas laporan keberlanjutan. Sebaliknya, latar belakang pendidikan yang ditentukan oleh tingkat pendidikan menunjukkan pengaruh yang tidak signifikan terhadap laporan keberlanjutan. Studi ini memberikan kontribusi literatur terkait hubungan antara latar belakang pendidikan Dewan Komisaris dan kualitas laporan keberlanjutan di Indonesia, dan juga diharapkan dapat berkontribusi pada implementasi kebijakan perusahaan, manajemen dan juga institusi pendidikan di Indonesia.

Kata kunci: kualitas laporan keberlanjutan, dewan komisaris, latar belakang pendidikan

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