

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh tiga karakteristik *corporate governance* (*board size*, *board independence*, dan *CEO duality*) terhadap tingkat *sustainability report disclosure*. Penelitian ini mendukung *signalling theory* dalam menganalisis dan menjelaskan peran tata kelola perusahaan dan hubungannya terhadap tingkat pengungkapan SR. Sebanyak 106 sampel yang terdiri dari 35 perusahaan penerbit *sustainability report* dengan standar GRI G4 yang terdaftar di Bursa Efek Indonesia selama periode 2013-2017. Hasil penelitian ini menemukan adanya pengaruh negatif antara *board size* dan *board independence* terhadap *sustainability report disclosure*, serta tidak menemukan adanya pengaruh antara *CEO duality* terhadap *sustainability report disclosure*. Komite audit mampu memperkuat hubungan moderasi antara *board size* terhadap *sustainability report disclosure* dan memperkuat hubungan *CEO duality* terhadap *sustainability report disclosure*, namun memperlemah hubungan *board independence* terhadap *sustainability report disclosure*.

Kata Kunci: *Good Corporate Governance, Sustainability Report Disclosure, GRI G4*

ABSTRACT

This study aims to obtain an empirical evidence of the relationship of the three characteristics of the corporate governance (board size, board independence, and CEO duality) and its effect on the level of sustainability report disclosure with moderating effect of audit committee. This study underpins Signalling Theory to analyze and explain the role of corporate governance and their association with the level of sustainability report disclosure. In this study, 106 samples were taken from 35 companies listed at Bursa Efek Indonesia which disclose *sustainability report* using GRI G4 during 2013-2017 periods. Board size and board independence was found to have significant negative relationship with the level of sustainability report disclosure, but CEO duality. Furthermore, the findings show that the audit committee strengthen the moderating effect of the relationship between board size, CEO duality, and the level of sustainability report disclosure, but weaken the moderating effect of the relationship between board independence and the level of sustainability report disclosure.

Keywords: *Good Corporate Governance, Sustainability Report Disclosure, GRI G4*