

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah mekanisme *good corporate governance* dan karakteristik perusahaan memiliki pengaruh terhadap pengungkapan *sustainability report*. Menurut Fatchan dan Trisnawati (2016) rata-rata pengungkapan *sustainability report* di Indonesia pada tahun 2013-2015 sebesar 26,7%. Tingkat pengungkapan tersebut belum cukup dipandang sebagai angka yang ideal. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2016, dengan teknik sampling yaitu *purposive sampling*. Diperoleh sampel penelitian ini adalah 17 perusahaan dengan periode penelitian yang dilakukan selama 3 tahun sehingga jumlah observasi sejumlah 51. Teknik analisis data menggunakan analisis regresi linear berganda dengan program SPSS 16. Hasil penelitian ini membuktikan bahwa dewan komisaris independen berpengaruh positif signifikan terhadap *sustainability report*, jumlah rapat dewan komisaris berpengaruh positif tidak signifikan terhadap *sustainability report*, komite audit berpengaruh positif tidak signifikan terhadap *sustainability report*, kepemilikan manajerial berpengaruh positif signifikan terhadap *sustainability report*, profitabilitas berpengaruh positif signifikan terhadap *sustainability report* dan *leverage* berpengaruh negatif signifikan terhadap pengungkapan *sustainability report*.

Kata Kunci: Mekanisme *Good Corporate Governance*, Karakteristik Perusahaan, *Sustainability Report*

ABSTRACT

This study aims to examine whether the mechanism of good corporate governance and corporate characteristics have an influence on the disclosure of sustainability report. According to Fatchan and Trisnawati (2016) the average disclosure of sustainability report in Indonesia in the year 2013-2015 amounted to 26.7%. This level of disclosure has not been adequately viewed as an ideal number. The population of this study is a manufacturing company listed on the Indonesia Stock Exchange period 2014-2016, with sampling technique that is purposive sampling. The samples of this study are 17 companies with a period of 3 years of research so that the number of observations of 51. Data analysis techniques using multiple linear regression analysis with SPSS 16 program. The results of this study prove that the board of independent commissioners have a significant positive impact on sustainability report, the number the board of commissioners meeting has no significant effect on the sustainability report, the audit committee has no significant positive effect on the sustainability report, managerial ownership has a significant positive effect on the sustainability report, the profitability has a significant positive effect on the sustainability report and leverage significant negative effect on the sustainability report disclosure.

Keywords: Good Corporate Governance Mechanism, Corporate Characteristics, Sustainability Report