

ABSTRAK

Stephanie Claudia Marbun, Akuntansi Perpajakan, PENGARUH CORPORATE GOVERNANCE TERHADAP KUALITAS LAPORAN KEBERLANJUTAN YANG TERDAFTAR DI BEI

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Governance* terhadap kualitas laporan keberlanjutan (*Sustainability Reporting Quality*/SRQ) pada perusahaan sektor agrikultur, kehutanan, energi, dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2025. Mekanisme *Corporate Governance* diproksikan dengan ukuran dewan komisaris, proporsi komisaris independen, keberagaman gender dewan komisaris, ukuran komite audit, keahlian dewan komisaris, keahlian keuangan komite audit, dan frekuensi rapat komite audit, dengan ukuran perusahaan, profitabilitas (ROA), dan *leverage* (DER) sebagai variabel kontrol. SRQ diukur menggunakan 23 indikator dalam tiga dimensi, yaitu kredibilitas, konten, dan komunikasi, berdasarkan skala Loza Adauí (2020). Data sekunder berupa laporan keberlanjutan dan laporan tahunan dari 120 perusahaan dengan 600 observasi dianalisis menggunakan regresi data panel dengan bantuan EViews. Berdasarkan Uji Chow, Uji Hausman, dan Uji Lagrange Multiplier, *Random Effect Model* dipilih sebagai model utama. Hasil penelitian menunjukkan bahwa keahlian keuangan komite audit berpengaruh positif dan signifikan terhadap SRQ pada tingkat 5%, dan keberagaman gender dewan komisaris berpengaruh positif pada tingkat 10%. Ukuran dewan komisaris, proporsi komisaris independen, ukuran komite audit, keahlian dewan komisaris, dan frekuensi rapat komite audit tidak berpengaruh signifikan. Pada variabel kontrol, ukuran perusahaan berpengaruh positif dan signifikan pada tingkat 1%. Analisis *robustness* menunjukkan bahwa temuan ukuran perusahaan paling stabil, sedangkan temuan keberagaman gender dewan komisaris sensitif terhadap spesifikasi model.

Kata Kunci: Corporate Governance, Kualitas Laporan Keberlanjutan, Komite Audit, Regresi Data Panel

ABSTRACT

Stephanie Claudia Marbun, Taxation Accounting, THE EFFECT OF CORPORATE GOVERNANCE ON THE SUSTAINABILITY REPORTING QUALITY OF COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

This study aims to examine the effect of Corporate Governance on Sustainability Reporting Quality (SRQ) of agriculture, forestry, energy, and chemical companies listed on the Indonesia Stock Exchange (IDX) during 2021–2025. Corporate Governance is proxied by board size, board independence, board gender diversity, audit committee size, board expertise, audit committee financial expertise, and audit committee meetings, with firm size, profitability (ROA), and leverage (DER) as control variables. SRQ is measured using 23 indicators across three dimensions, namely credibility, content, and communication, based on the scale of Loza Adai (2020). Secondary data from the sustainability reports and annual reports of 120 companies, comprising 600 firm-year observations, are analyzed using panel data regression with EViews. Based on the Chow test, Hausman test, and Lagrange Multiplier test, the Random Effect Model is selected as the main model. The results show that audit committee financial expertise has a positive and significant effect on SRQ at the 5% level, and board gender diversity has a positive effect at the 10% level. Board size, board independence, audit committee size, board expertise, and audit committee meetings have no significant effect. Among the control variables, firm size has a positive and significant effect at the 1% level. The robustness analysis shows that the firm size result is the most stable, whereas the board gender diversity result is sensitive to model specification.

Keywords: Corporate Governance, Sustainability Reporting Quality, Audit Committee, Panel Data Regression