

ABSTRACT

Sustainability report is a report that is required for all companies as a form of responsibility in carrying out sustainability development that carries the triple-p bottom line aspects such as profit, planet, and people. However, there are still companies that have not disclosed sustainability reports and disclosed them fluctuating.

The purpose of this study is to determine the effect of good corporate governance as measured by managerial share ownership, independent board of commissioners, board of directors, and audit committee, gender diversity, and financial performance simultaneously and partially on the disclosure of sustainability reports on energy companies listed on the Indonesia Stock Exchange in 2018-2021.

The population in this study is energy companies that consistently publish annual and sustainability reports for the 2018-2021 period. This research method uses quantitative methods. The sampling technique used is purposive sampling. There were 10 companies that same for the criteria so that 40 research samples were obtained. Data collection techniques are carried out by documentation and literature studies. The data analysis method used in this study is panel data regression analysis using e-views 12 software.

The results of this study show that good corporate governance represented by managerial share ownership, independent board of commissioners, board of directors, and audit committee, gender diversity, and financial performance simultaneously have a significant positive effect on the disclosure of sustainability reports in energy companies listed on the Indonesia Stock Exchange in 2018-2021. Then, partially the variables of the audit committee and financial performance have a significant positive effect on the disclosure of sustainability reports on energy companies listed on the Indonesia Stock Exchange in 2018-2021. Meanwhile, the variables of managerial share ownership, independent board of commissioners, board of directors, and gender diversity do not effect on the disclosure of sustainability reports.

This research is expected to add insight or as a reference for future researchers and become a source of information in decision making for investors and companies. Several suggestions are given for future researchers to use independent variables or different research objects. It is also necessary to improve the implement of GCG in the company properly so that the company can be consistent in disclosing sustainability reports based on applicable GRI.

Keywords: Board of directors, independent board of commissioners, gender diversity, managerial shareholding, financial performance, audit committee, sustainability report