

ABSTRACT

The disclosure of sustainability report is an activity of the company as a responsible party for all parties involved about the performance of the entity for the purpose of sustainable development to be achieved. Sustainability report describes a report containing economic, environmental, and social effects in the accountability report.

The phenomena in this study are explored with quantitative methods. Calculation of the disclosure of sustainability reports for each company in the bank sub-sector of banks listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period.

This study aims to determine the effect of the independent board of commissioners, company size and foreign ownership on sustainability report disclosure in the bank sub-sector listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period.

Data retrieval techniques with secondary data collection. Data obtained through annual reports or annual reports and sustainability reports or sustainability reports for each company. In this study there were 30 samples of the IDX bank sub-sector listed from 2019-2021. The data collection method uses purposive sampling technique. Panel data uses cross-section and time series in this study. The study data was processed and analyzed using statistical tools such as Eviews 12.

Disclosure results simultaneously that the board of independent commissioners, company size and foreign ownership have an influence on sustainability report disclosure. The independent board of commissioners, company size and foreign ownership are variables that will encourage the disclosure of sustainability reports. These results indicate that partially only company size affects sustainability report disclosure, but the board of independent commissioners and foreign ownership have no effect. Future researchers can also add research periods in order to find out the extent to which companies disclose sustainability reports.

Keywords: Independent board of commissioners, foreign ownership, firm size and Sustainability report.