

**PENGARUH BOARD OF COMMISSIONERS SIZE DAN EDUCATION
SERTA TOP MANAGEMENT TEAM TERHADAP CORPORATE
SUSTAINABILITY PERFORMANCE: PENDEKATAN TRIPLE BOTTOM
LINE**

Albert Maulana

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *BoC Size*, *BoC Education*, *TMT Size* dan *TMT Education* terhadap *Corporate Sustainability Performance* pada perusahaan sektor keuangan di Indonesia. Ukuran dan pendidikan dewan komisaris dan tim manajemen puncak. Kinerja keberlanjutan diukur melalui pendekatan *Triple Bottom Line* (TBL) yaitu keberlanjutan ekonomi, lingkungan dan sosial. Metode dalam pengambilan sampel adalah *purposive sampling* dari 104 perusahaan keuangan yang terdaftar di BEI periode 2017-2023. Analisis dalam penelitian ini menggunakan analisis regresi berganda data panel. Hasil penelitian menunjukkan bahwa ukuran dan pendidikan dewan komisaris tidak berpengaruh signifikan terhadap ekonomi, lingkungan, maupun sosial. Ukuran tim manajemen puncak berpengaruh positif signifikan terhadap ekonomi dan tidak berpengaruh signifikan terhadap lingkungan maupun sosial. Pendidikan tim manajemen puncak tidak berpengaruh signifikan terhadap ekonomi, lingkungan maupun sosial. Hasil penelitian ini menunjukkan bahwa perusahaan sektor keuangan di Indonesia perlu fokus pada kualitas dan kapasitas tim manajemen puncak untuk meningkatkan kinerja keberlanjutan ekonomi, sementara dewan komisaris kurang berpengaruh pada kinerja keberlanjutan.

Kata Kunci: *Sustainability Performance, Triple Bottom Line, Perusahaan Sektor Keuangan, Two-Tier Systems*



**THE INFLUENCE OF BOARD OF COMMISSIONERS SIZE AND
EDUCATION AND TOP MANAGEMENT TEAM ON CORPORATE
SUSTAINABILITY PERFORMANCE: A TRIPLE BOTTOM LINE
APPROACH**

Albert Maulana

Abstract

This research aims to determine the influence of the BoC size, BoC education, TMT size and TMT education of the Board of Commissioners and the Top Management Team on the sustainability performance of financial sector companies in Indonesia. The size and education of the board of commissioners and the top management team are critical factors in assessing sustainability performance, which is measured using the Triple Bottom Line (TBL) approach—encompassing economic, environmental, and social sustainability. This study employed purposive sampling from 104 financial companies on the Indonesia Stock Exchange (IDX) from 2017 to 2023. The analysis utilized multiple regression analysis of panel data. The findings reveal that the size and education of the board of commissioners do not significantly impact economic, environmental, or social outcomes. Conversely, the size of the top management team positively influences economic performance, while it does not substantially affect environmental or social aspects. Additionally, the education level of the top management team shows no significant effect on economic, ecological or social sustainability. These results suggest that financial sector companies in Indonesia should prioritize enhancing the quality and capacity of their top management teams to improve economic sustainability performance, as the board of commissioners appears to have a limited influence on overall sustainability performance.

Keywords: Sustainability Performance, Triple Bottom Line, Financial Sector Companies, Two-Tier System