

ABSTRAK

Pengaruh Leverage dan Good Corporate Governance terhadap Pengungkapan Sustainability Report

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Perusahaan di Indonesia saat ini tidak hanya berfokus pada pelaporan keuangan saja tetapi mulai mengungkapkan laporan keberlanjutan mencakup ekonomi, lingkungan dan sosial. Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh leverage dan good corporate governance terhadap pengungkapan sustainability report. Sampel penelitian yang digunakan adalah perusahaan Badan Usaha Milik Negara baik yang terdaftar maupun yang tidak terdaftar di Bursa Efek Indonesia periode 2016-2020 dan jumlah sampel dalam penelitian ini sebanyak 77. Teknik purposive sampling digunakan dalam pengambilan sampel penelitian ini. Data yang digunakan adalah data sekunder berupa sustainability report dan annual report. Teknik pengumpulan data menggunakan metode dokumentasi. Teknik analisis data menggunakan uji regresi linier berganda. Variabel dependen dalam penelitian ini adalah pengungkapan sustainability report yang diukur berdasarkan pedoman Global Reporting Initiative Standards yang dikeluarkan oleh Global Sustainability Standards Board (GSSB). Variabel independen yang digunakan adalah leverage yang diukur dengan Debt to Equity Ratio dan Debt to Asset Ratio, sedangkan good corporate governance diukur dengan jumlah dewan komisari, proporsi dewan komisaris independen dan jumlah komite audit. Penelitian ini menggunakan variabel kontrol yaitu size yang diukur dengan logaritma natural total aset. Hasil penelitian menunjukkan bahwa: (1) Debt to Asset Ratio berpengaruh negatif terhadap pengungkapan sustainability report. (2) Debt to Equity Ratio tidak berpengaruh terhadap pengungkapan sustainability report. (3) jumlah dewan komisaris tidak berpengaruh terhadap pengungkapan sustainability report. (4) proporsi dewan komisaris independen berpengaruh positif terhadap pengungkapan sustainability report. (5) jumlah komite audit berpengaruh positif terhadap pengungkapan sustainability report. (6) variabel kontrol dalam penelitian ini yaitu Size tidak berpengaruh terhadap pengungkapan sustainability report.

Kata Kunci: Sustainability Report, Leverage, Good Corporate Governance

ABSTRACT

The Effect of Leverage and Good Corporate Governance on The Disclosure of Sustainability Reports

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Companies in Indonesia are currently not only focusing on financial reporting but are starting to disclose sustainability reports covering economic, environmental and social aspects. This study aims to determine and analyze the effect of leverage and good corporate governance on the disclosure of sustainability reports. The research sample used was State-Owned Enterprises, both registered and unlisted on the Indonesia Stock Exchange for the 2016-2020 period with a total sample of 77. Purposive sampling technique was used in the sampling of this study. The data used is secondary data in the form of sustainability reports and annual reports. The data collection technique used is the documentation method. Data analysis technique used multiple linear regression test. The dependent variable in this study is the disclosure of sustainability reports which are measured based on the Global Reporting Initiative Standards guidelines issued by the Global Sustainability Standards Board (GSSB). The independent variable used is leverage as measured by the Debt to Equity Ratio and Debt to Asset Ratio, while good corporate governance is measured by the number of commissioners, the proportion of independent commissioners and the number of audit committees. This study uses a control variable, namely size as measured by the natural logarithm of total assets. The results of the study show that: (1) Debt to Asset Ratio has a negative effect on the disclosure of the sustainability report. (2) Debt to Equity Ratio has no effect on the disclosure of the sustainability report. (3) the number of commissioners has no effect on the disclosure of the sustainability report. (4) the proportion of independent commissioners has a positive effect on the disclosure of the sustainability report. (5) the number of audit committees has a positive effect on the disclosure of the sustainability report. (6) the control variable in this study, namely Size has no effect on the disclosure of the sustainability report.

Keywords: Sustainability Report, Leverage, Good Corporate Governance