

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menemukan bukti empiris terkait pengaruh *Good Corporate Governance* yaitu dewan direksi, dewan komisaris, komite audit, dan kepemilikan institusional serta kinerja keuangan yaitu profitabilitas, *Leverage*, dan ukuran perusahaan terhadap *sustainability report disclosure* pada perusahaan peraih nominasi ASRRAT yang terdaftar di BEI. Pengukuran yang digunakan untuk luas pengungkapan *sustainability report* yaitu menggunakan rasio SRDI dengan membandingkan jumlah item pengungkapan terhadap jumlah yang diungkapkan GRI. Populasi pada penelitian ini adalah seluruh perusahaan peraih nominasi ASRRAT tahun 2018-2023 sebanyak 284 perusahaan. Sampel penelitian ini menggunakan *purposive sampling* dengan jumlah sampel terpilih sebanyak 128 data observasi. Metode analisis dalam penelitian ini menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa komite audit, profitabilitas, dan ukuran perusahaan berpengaruh terhadap *sustainability report disclosure*. Sementara dewan direksi, dewan komisaris, kepemilikan institusional, dan *Leverage* tidak berpengaruh terhadap *sustainability report disclosure*.

Kata Kunci: ASRRAT, Kinerja Keuangan, Tata Kelola Perusahaan, Pengungkapan Laporan Keberlanjutan

ABSTRACT

This study aims to test and find empirical evidence related to the influence of Good Corporate Governance, namely the board of directors, board of commissioners, audit committee, and institutional ownership as well as financial performance, namely profitability, Leverage, and company size on sustainability report disclosure in ASRRAT nominated companies listed on the IDX. The measurement used for the extent of sustainability report disclosure is using the SRDI ratio by comparing the number of disclosure items to the number disclosed by GRI. The population in this study were all companies that won the ASRRAT nomination in 2018-2023 totaling 284 companies. The sample of this study used purposive sampling with a total selected sample of 128 observation data. The analysis method in this study uses multiple linear regression analysis. The results showed that audit committee, profitability, and company size have an effect on sustainability report disclosure. While the board of directors, board of commissioners, institutional ownership, and Leverage have no effect on sustainability report disclosure.

Keywords: *ASRRAT, Financial Performance, Good Corporate Governance, Sustainability report disclosure*