

**ANALISIS PENGARUH KARAKTERISTIK PERUSAHAAN,  
CORPORATE GOVERNANCE, DAN AWARD TERHADAP  
SUSTAINABILITY REPORT DISCLOSURE**

Oleh  
Kadek Surya Wijaya  
Program Studi S1 Akuntansi  
Jurusan Ekonomi dan Akuntansi

**ABSTRAK**

Penelitian dilaksanakan dengan tujuan mengetahui bagaimanakah pengaruhnya ukuran perusahaan, tipe industri, dewan komisaris independen, komite audit dan *award* terhadap pengungkapan *sustainability report*. Adapun populasi yang diterapkan berupa 100 perusahaan pada Indeks KOMPAS100 periode 2019-2021. Pemilihan sampel dilaksanakan dengan penggunaan *purposive sampling*, dengan hasil sejumlah 16 perusahaan sampel. Kemudian dipergunakan penelitian dengan metode kuantitatif, dengan analisis data yang dilaksanakan melalui SPSS Versi 24. Hasil yang didapat menjelaskan tipe industri dan komite audit memberikan pengaruh positif signifikan, kemudian dewan komisaris independen memberikan pengaruh negatif signifikan terhadap *sustainability report disclosure*. Sementara itu ukuran perusahaan dan *award* tidak mempengaruhi *sustainability report disclosure*.

**Kata Kunci:** Ukuran Perusahaan, Tipe Industri, Dewan Komisaris Independen, Komite Audit, Award, Sustainability Report

**ANALYSIS OF THE INFLUENCE OF COMPANY CHARACTERISTICS,  
CORPORATE GOVERNANCE, AND AWARDS ON  
SUSTAINABILITY REPORT DISCLOSURE**

*By*

Kadek Surya Wijaya

Program Studi S1 Akuntansi

Jurusam Ekonomi dan Akuntansi

**ABSTRACT**

*The purpose of this research is to determine the effect of company size, industry type, independent board of commissioners, audit committee and awards on sustainability report disclosure. This research uses 100 companies on the KOMPAS100 Index for the 2019-2021 period as the population. The sample selection used purposive sampling, so that 16 sample companies were obtained. This study uses quantitative research methods. Quantitative research is study that uses data in the form of numbers which is then analyzed using SPSS Version 24. The results of the study show that the industry type and audit committee have a significant positive effect and the independent board of commissioners has a significant negative effect on sustainability report disclosure. Meanwhile, company size and award variables have no effect on sustainability report disclosure.*

**Keywords:** *Company Size, Industry Type, Independent Board of Commissioners, Audit Committee, Awards, Sustainability Report*

