RINGKASAN

Penelitian ini mengambil judul "PENGARUH UKURAN DAN JUMLAH RAPAT DEWAN KOMISARIS, DIREKSI, SERTA KOMITE AUDIT PADA LAPORAN KEBERLANJUTAN PERUSAHAAN". Penelitian ini bertujuan untuk menganalisis pengaruh dari ukuran dan jumlah rapat Dewan Komisaris, Direksi, serta Komite Audit terhadap laporan keberlanjutan dengan *leverage* dan ukuran perusahaan sebagai variabel kontrol.

Belakangan ini, praktik pelaporan keberlanjutan semakin berkembang di tingkat global maupun nasional. Survei menunjukkan bahwa perusahaan besar dunia (N100) semakin rutin melaporkan kinerja keberlanjutan mereka. Di Indonesia, kewajiban penyusunan laporan keberlanjutan diatur dalam UU No. 40 Tahun 2007 dan POJK No. 51/2017, yang mewajibkan perusahaan go public untuk mengungkapkan aspek keberlanjutan. Aturan ini mulai berlaku bagi perbankan sejak 2019 dan bagi emiten BEI sejak 2020, meskipun sempat tertunda hingga 2021 akibat pandemi COVID-19. Hingga 2022, tercatat 88% emiten telah menyampaikan laporan keberlanjutan.

Pelaporan keberlanjutan berfungsi sebagai sarana transparansi dan akuntabilitas atas dampak sosial-lingkungan perusahaan, sekaligus memenuhi tuntutan pemangku kepentingan serta standar global. Selain itu, laporan ini membantu mengevaluasi kinerja perusahaan, mendorong praktik bisnis berkelanjutan, dan memperkuat kepercayaan publik. Seiring meningkatnya tuntutan transparansi, banyak perusahaan mengintegrasikan prinsip keberlanjutan dalam strategi bisnis dan sistem pelaporan. Sebagian besar negara, termasuk Indonesia, menggunakan standar Global Reporting Initiative (GRI) yang diakui secara internasional sebagai kerangka paling

komprehensif untuk mengungkapkan dampak ekonomi, sosial, dan lingkungan.

Meskipun pelaporan keberlanjutan di Indonesia semakin penting dan telah diwajibkan bagi perusahaan publik sejak 2020, berbagai tantangan lingkungan utama yang justru disebabkan oleh industri manufaktur, seperti polusi udara, polusi air, dan limbah plastik, masih terjadi. Hal ini memunculkan keraguan akan kredibilitas laporan keberlanjutan yang dihasilkan. Oleh karena itu, penelitian lebih lanjut sangat diperlukan untuk menguji faktor-faktor pendorong pengungkapan keberlanjutan pada sektor manufaktur. Faktor tata kelola perusahaan seperti ukuran dewan, ukuran komite audit, dan frekuensi rapat diduga dapat meningkatkan kualitas pengungkapan, meskipun hasil penelitian sebelumnya masih tidak konsisten.

Menggunakan perspektif teori pemangku kepentingan dan teori legitimasi, penelitian ini memandang adanya hubungan erat antara perusahaan dengan lingkungannya. Kedua teori tersebut dapat dijadikan landasan dalam memahami mengapa perusahaan perlu mengungkapkan tanggung jawab sosial dan lingkungan melalui laporan keberlanjutan. Teori pemangku kepentingan menekankan bahwa perusahaan tidak hanya bertanggung jawab kepada pemegang saham, tetapi juga kepada seluruh pihak yang terpengaruh oleh aktivitasnya, seperti karyawan, konsumen, masyarakat, pemerintah, hingga lingkungan. Sementara itu, teori legitimasi menekankan pentingnya perusahaan untuk memperoleh penerimaan atau legitimasi dari masyarakat agar dapat terus beroperasi dengan lancar.

Penelitian ini berfokus untuk menganalisis pengaruh faktor-faktor pendorong tersebut dengan mengambil populasi perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dengan data terbaru periode 2018-2023.Teknik pemilihan sampel menggunakan *purposive sampling*, yaitu dengan kriteria-kriteria tertentu yakni perusahaan yang sudah *go public*, perusahaan yang menerbitkan *Annual Report* dan

laporan keberlanjutan pada 2018-2023,dan memiliki data yang lengkap terkait dengan variabel-variabel yang digunakan dalam penelitian.

Hasil pengujian hipotesis menunjukkan bahwa ukuran Dewan Komisaris dan Direksi, berpengaruh positif dan signifikan terhadap laporan keberlanjutan. Namun, ukuran direksi tidak menunjukkan hasil yang berpengaruh. Kemudian, frekuensi rapat dari Dewan Komisaris tidak berpengaruh signifikan terhadap laporan keberlanjutan. Akan tetapi frekuensi rapat yang dilakukan oleh Direksi dan Komite Audit berpengaruh signifikan terhadap laporan keberlanjutan.

Implikasi dari hasil penelitian ini bagi manajemen perusahaan adalah, dapat menjadi bahan untuk meningkatkan transaparansi dan akuntabilitas. struktur tata kelola yang kuat meningkatkan transparansi dan akuntabilitas laporan. Kemudian bagi investor perusahaan, bisa menjadi penilaian tata kelola untuk keputusan investasi yang berkelanjutan

Kata kunci : Dewan Komisaris,Direksi,Komite Audit,Laporan Keberlanjutan

Summary

This research is titled "THE INFLUENCE OF THE SIZE AND NUMBER OF MEETINGS OF THE BOARD OF COMMISSIONERS, BOARD OF DIRECTORS, AND AUDIT COMMITTEE ON CORPORATE SUSTAINABILITY REPORT." This study aims to analyze the influence of the size and meeting frequency of the Board of Commissioners, Board of Directors, and Audit Committee on sustainability reporting, using firm leverage and size as control variables.

Recently, the practice of sustainability reporting has been increasingly developed at both the global and national levels. Surveys show that major companies worldwide (N100) are reporting their sustainability performance more regularly. In Indonesia, the obligation to prepare sustainability reports is regulated under Law No. 40 of 2007 on Limited Liability Companies and OJK Regulation No. 51/2017, which requires publicly listed companies to disclose sustainability aspects. This regulation has been enforced for the banking sector since 2019 and for companies listed on the Indonesia Stock Exchange (IDX) since 2020, although its implementation was postponed until 2021 due to the COVID-19 pandemic. By 2022, it was recorded that 88% of listed companies had submitted their sustainability reports.

Sustainability reporting serves as a means of ensuring transparency and accountability regarding a company’s social and environmental impacts, while also meeting the demands of stakeholders and aligning with global standards. In addition, such reporting helps evaluate corporate performance, promotes sustainable business practices, and strengthens public trust. With the growing demand for transparency, many companies have begun to integrate sustainability principles into their business

strategies and reporting systems. Most countries, including Indonesia, adopt the Global Reporting Initiative (GRI) standards, which are internationally recognized as the most comprehensive framework for disclosing economic, social, and environmental impacts.

Despite the increasing importance and mandatory requirement for sustainability reporting for public companies in Indonesia since 2020, major environmental challenges persist, primarily caused by the manufacturing sector, such as air pollution, water pollution, and plastic waste. This casts doubt on the credibility of the sustainability reports produced. Therefore, further research is essential to examine the drivers of sustainability disclosure in the manufacturing sector. Corporate governance factors, including board size, audit committee size, and meeting frequency, are hypothesized to enhance disclosure quality, although findings from previous studies remain inconsistent.

Using the perspectives of stakeholder theory and legitimacy theory, this study views the close relationship between companies and their surrounding environment. These two theories can serve as a foundation for understanding why companies need to disclose their social and environmental responsibilities through sustainability reporting. Stakeholder theory emphasizes that companies are accountable not only to shareholders but also to all parties affected by their activities, such as employees, consumers, society, government, and the environment. Meanwhile, legitimacy theory highlights the importance of companies obtaining acceptance or legitimacy from society in order to continue their operations smoothly.

This research focuses on analyzing these driving factors by studying a population of manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2018 to 2023. The sampling technique employed was purposive sampling, with specific criteria: companies must be publicly listed, have published Annual Reports and

sustainability reports for the period 2018-2023, and possess complete data for all variables used in the study.

Hypothesis testing results indicate that the size of the Board of Commissioners and the Board of Directors has a positive and significant influence on sustainability reporting. However, the size of the Board of Directors did not show a significant effect. Furthermore, the meeting frequency of the Board of Commissioners did not significantly affect sustainability reporting. In contrast, the meeting frequency of the Board of Directors and the Audit Committee had a significant influence on sustainability reporting.

The implications of these findings for company management are that they can serve as a basis for enhancing transparency and accountability, as a robust governance structure improves the transparency and accountability of reporting. For investors, this study can provide a governance assessment tool for making sustainable investment decisions.

Keywords: Board of Commissioners, Board of Directors, Audit Committee, Sustainability Report