

## **ABSTRACT**

*This study aims to examine the effect of sustainability report and good corporate governance on corporate financial performance. Sustainability is measured using Global Reporting Initiative (GRI) index and good corporate governance in proxies with composition of deeman commissioner, board of directors and audit committee while the company's financial performance is measured by using Return On Assets (ROA). The sample of this study consists of 42 observations of non-financial companies listed on the Indonesia Stock Exchange from 2014 until 2016. Multiple regression analysis is used to test the hypothesis in this study.*

*The results showed that sustainability report, board of commissioners, and audit committee did not significantly affect the financial performance of the company, but for the board of directors have a significant influence on the financial performance of the company.*

*Keywords: Sustainability report, board of commissioners, board of directors, audit committee, corporate financial performance (ROA).*



## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *sustainability report* dan *good corporate governance* terhadap kinerja keuangan perusahaan. *Sustainability* diukur menggunakan indeks *Global Reporting Initiative (GRI)* dan *good corporate governance* di proksikan dengan komposisi dewan komisaris, dewan direksi dan komite audit sedangkan kinerja keuangan perusahaan di ukur dengan menggunakan *Return On Asset (ROA)*. Sampel penelitian ini terdiri dari 42 observasi perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia dari tahun 2014 sampai dengan tahun 2016. Analisis regresi berganda digunakan untuk menguji hipotesis dalam penelitian ini.

Hasil penelitian menunjukkan bahwa *sustainability report*, dewan komisaris, dan komite audit tidak berpengaruh secara signifikan terhadap kinerja keuangan perusahaan, tetapi untuk dewan direksi memiliki pengaruh secara signifikan terhadap kinerja keuangan perusahaan.

Kata kunci: *Sustainability report*, dewan komisaris, dewan direksi, komite audit, kinerja keuangan perusahaan (ROA).

