ABSTRACT

This study aims to examine the effect of good corporate governance and sustainability report on company performance. This variable of good corporate governance is proxied by the proportion of the independent board of commissioners (DKI) and the total members of the audit committee (KA). The Sustainability report variable is proxied by the Sustainability report disclosure index (SRDI). And company performance variables are proxied by return on equity ratio (ROE).

The objects in this study are companies in the infrastructure, utilities, and transportation sectors which were listed on the Indonesian stock exchange during 2014 - 2018. The data analysis technique used is multiple linear regression analysis techniques.

The results of this study indicate that the number of members of the audit committee and sustainability report does not have a positive effect on company performance, while the independent board of commissioners has a significant influence on company performance.
Keywords: *independent board of commissioners, audit committee, sustainability report, good corporate governance, company performance, ROE.*

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh good corporate governance dan sustainability report terhadap kinerja perusahaan. Variabel good corporate governance ini diproksikan dengan proporsi dewan komisaris independen (DKI) dan total anggota komite audit (KA). Variabel Sustainability report diproksikan dengan Sustainability report disclosure index (SRDI). Dan Variabel kinerja perusahaan diproksikan dengan return on equity ratio (ROE).

Objek dalam penelitian ini adalah perusahaan dalam sektor infrastruktur, utilitas, dan transportasi yang terdaftar di bursa efek Indonesia selama tahun 2014 - 2018. Teknik analisis data yang digunakan adalah teknik analisis regresi liner berganda.

Hasil penelitian ini menunjukan bahwa jumlah anggota komite audit dan sustainability report tidak berpengaruh positif terhadap kinerja perusahaan, sedangkan dewan komisaris independen memiliki pengaruh secara signifikan terhadap kinerja perusahaan.

Kata kunci : komisaris independen, komite audit, sustainability report, good corporate governance, kinerja perusahaan, ROE.

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