

## ABSTRACT

*This study aims to determine the effect of Good Corporate Governance Mechanisms and Financial Performance on Sustainability Report disclosure. The object of this research is a banking company that is listed on the Indonesia Stock Exchange in 2019-2021. The total population in this study were 45 banking companies and 40 companies were selected as samples. Determination of the sample using purposive sampling method with criteria determined by the researcher. The analytical method used is multiple linear regression. The results of this study indicate that the board of independent commissioners, governance committee, profitability and leverage have no significant effect on the disclosure of sustainability reports, while the audit committee has a significant positive effect on disclosure of sustainability reports.*

*Keywords: sustainability report, independent commissioners, audit committee, governance committee, profitability, leverage.*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Mekanisme *Good Corporate Governance* dan Kinerja Keuangan terhadap pengungkapan *Sustainability Report*. Objek penelitian ini yaitu Perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2019-2021. Total populasi pada penelitian ini yaitu 45 perusahaan perbankan dan yang terpilih menjadi sampel sebanyak 40 perusahaan. Penentuan sampel menggunakan metode *purposive sampling* dengan kriteria yang telah ditentukan peneliti. Metode analisis yang digunakan adalah regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa dewan komisaris independen, *governance committee*, profitabilitas dan *leverage* tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*, sedangkan komite audit berpengaruh positif signifikan terhadap pengungkapan *sustainability report*.

**Kata kunci :** *sustainability report*, Dewan komisaris independen, komite audit, *governance committee*, profitabilitas, *leverage*.

