

ABSTRAK

Peni Indah Rusita Dewi, Faktor – Faktor Yang Mempengaruhi *Sustainability Reporting* Pada Industri Perbankan Dibimbing Oleh Dr. Muhammad Fachruddin Arrozi, SE, Ak, M.Si

Penelitian ini bertujuan untuk melihat pengaruh dewan komisaris, komite audit, *profitabilitas* dan ukuran perusahaan terhadap pembuatan *sustainability report* pada industri perbankan di Indonesia yang terdaftar dalam Bursa Efek Indonesia (BEI) Jumlah bank yang menjadi sampel dalam penelitian ini sebanyak 18 bank dengan data *time seris* dalam kurun waktu tiga tahun sehingga jumlah data sebanyak 54 data. Penelitian ini berdasarkan *puposive sampling*. Pengujian hipotesis menggunakan regresi logistik dengan menggunakan program statistik

Hasil pengujian menunjukkan bahwa dewan komisaris, komite audit, *profitabilitas* dan ukuran perusahaan memiliki pengaruh secara simultan terhadap *sustainability reporting*. Dewan komisaris secara parsial tidak berpengaruh signifikan terhadap *sustainability reporting*. Komite audit, *profitabilitas*, ukuran perusahaan secara parsial berpengaruh signifikan terhadap *sustainability reporting*.

Kata Kunci : Dewan Komisaris, Komite Audit, Profitabilitas, Ukuran Perusahaan dan Sustainability Report

ABSTRAK

This study aims to examine the effect of the board of commissioners, audit committee, profitability and company size on the making of sustainability reports in the banking industry in Indonesia which are listed on the Indonesia Stock Exchange (IDX). The number of banks that were sampled in this study were 18 banks with time series data in a period of three years so that the number of data is 54 data. This research is based on purposive sampling. Hypothesis testing using logistic regression using a statistical program

The test results show that the board of commissioners, audit committee, profitability and company size have a simultaneous influence on sustainability reporting. The board of commissioners, partially has no significant effect on sustainability reporting. The audit committee, profitability, company size partially have a significant effect on sustainability reporting.

Keywords: Board of Commissioners, Audit Committee, Profitability, Company Size and Sustainability Report.