

ABSTRACT

The research is aims to analyze the effect of audit committee characteristics and company size on sustainability report disclosure. Population of this study were taken from banking companies on Indonesia observation period of 2014 – 2017. This study uses purposive sampling method and collected 56 samples. Data analysis method uses multiple linear regression model.

The results show that audit committee and total assets have positif effect on sustainability report disclosure. While, independence and size of the audit committee do not have significant effect on sustainability report disclosure.

Future research should use add some components that can affect the disclosures sustainability report to improve the model. For example, such as the characteristic of a company, considering the costs to prepare a sustainability report are quite large. The measurement of sustainability report variables should use measurements in terms of conformity between the content of the report and the index. It is based on compliance and compatibility between the content of information disclosure standards in sustainability reporting.

Keywords: audit committee characteristics, total assets and sustainability report disclosure.