

## **ABSTRACT**

*This study examines the effect of institutional ownership and board capital on the quality of disclosure in sustainability reporting in banking companies. The dependent variable in this study is the quality of disclosure in sustainability reporting. In contrast, the independent variables in this study are institutional ownership and board capital which consists of board training related to sustainability and board experience related to sustainability.*

*This study uses secondary data in the form of sustainability reports and financial reports. The number of samples obtained was 205 companies through the purposive sampling method in the form of banking companies listed consecutively on the Indonesia Stock Exchange in 2018-2022. This study also uses multiple regression analysis methods.*

*The results of this study show that institutional ownership and board capital consisting of board training and board experience related to sustainability in banking affect the quality of sustainability disclosures. This study also shows that banking companies have disclosed their sustainability reporting practices well.*

*Keywords: institutional ownership, board capital, disclosure quality, sustainability reporting, banking.*