

## **ABSTRACT**

*This study aims to examine the effect of financial performance and corporate governance on Sustainability reporting quality in conventional general banking companies in Indonesia in 2022-2023. It is important to understand the factors that influence Sustainability reporting quality in the banking sector, especially in Indonesia, where demands for transparency and accountability are increasing. Variables in financial performance include profitability and company size, while corporate governance variables include board of commissioner independence, board of commissioner gender diversity, and board of commissioner financial expertise.*

*The population in this study is conventional general banking companies in Indonesia in 2022-2023. The sampling technique used is purposive sampling with a sample size of 74 companies. Multiple linear regression analysis is the analysis method used.*

*The results of this study reveal that there is a positive effect of company size and financial expertise of the board of commissioners on Sustainability reporting quality. Meanwhile, there is no effect of profitability, independence of the board of commissioners and gender diversity of the board of commissioners on Sustainability reporting quality.*

*Keywords: Sustainability reporting quality, profitability, company size, board of commissioners independence, board of commissioners gender diversity, board of commissioners financial expertise.*