

ABSTARCT

This study aims to analyze the effect of sustainability reporting and board size on firm performance with family ownership as a moderating variable. This study focuses on companies with high profile listed on the Indonesia Stock Exchange (IDX) during the period 2022-2023. Sustainability reporting is becoming an important aspect of transparency and corporate governance, especially in high-risk industries such as mining, energy, and chemicals, which face environmental and social challenges. This study uses panel data regression method to evaluate the relationship between sustainability reporting, board size, and family ownership on firm performance. Firm performance is measured by Tobin's Q Return on Assets. The results show that sustainability reporting has a positive effect on firm performance. The size of the board of commissioners also has a significant impact on performance. In addition, family ownership strengthens the relationship between sustainability reporting and company performance.

Keywords: *sustainability reporting, board size, firm performance, family ownership.*