

ABSTRACT

Sustainability is a long-term activity carried out by humans to live side by side with the earth without depleting the natural resources in it. This stopover activity has begun to be carried out by many companies around the world. The implementation of every activity desired by the company is poured into the company's wishes. However, there are still many companies that do not practice borrowing and do not pour every borrowing practice into borrowing, starting from management considerations to company conditions being the reason companies do not practice submitting applications. This study was conducted with the aim of testing the effect of corporate governance and company characteristics on disease transmission in food and beverage sector companies listed on the Indonesia Stock Exchange during 2021 – 2023 period.

The corporate governance components that are the focus of this study include audit committee activities, board of commissioners independence, board of directors size and institutional ownership. Furthermore, the company characteristics aspects that are the focus of this study are the level of leverage and company size. Meanwhile, sustainability disclosure is measured using the GRI G4 index indicator listed in the sustainability report. Companies in the food and beverages sector listed on the Indonesia Stock Exchange from 2021 to 2023 were selected as the population in this study. The selection of research samples was carried out using a purposive sampling technique which resulted in a total of 117 observations. The data used in this study were obtained from Bloomberg, company annual reports and company sustainability reports.

Based on the results of the regression analysis conducted, it was found that the audit committee activity, independence of the board of commissioners and company size have a positive and significant relationship to corporate sustainability reporting while the size of the board of directors, institutional ownership, and the level of corporate leverage do not have a significant effect on tax avoidance. This study can provide theoretical and practical benefits, such as being a consideration for companies in implementing corporate sustainability reporting and formulating corporate governance policies in implementing sustainability reporting and practice mechanisms that uphold social and ethical values.

Keywords: corporate governance, company characteristics, sustainability disclosure