ABSTRACT

This study aims to examine and analyze the effect of market competition and corporate governance on the quality of sustainability reports in non-financial companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. Corporate governance in this study is proxied by board independence, board experience, and institutional ownership. This study utilizes agency theory and proprietary cost theory as its theoretical foundations.

The research sample was selected using the purposive sampling method, obtaining 200 observations. The analytical method employed in this study is panel data regression analysis with the Fixed Effect Model (FEM).

The findings of this study indicate that market competition and board independence have a positive and significant effect on sustainability reporting quality. Meanwhile, institutional ownership has a positive but insignificant effect on sustainability reporting quality. In contrast, board experience has a negative but insignificant effect on sustainability reporting quality.

Keywords: Market Competition, Corporate Governance, Board Independence, Board Experience, Institutional Ownership, Sustainability Report Quality.