

ABSTRACT

This research aims to analyze the influence of board characteristics on sustainability reporting. Board characteristics in this study are size of commissioners, proportion of independent commissioners, proportion of female commissioners, and proportion of foreign commissioners.

The population of this study are companies listed on the Indonesia Stock Exchange (BEI) and publish sustainability report which separated by the annual report in the year 2016. Based on the methods of data collection used in this study is purposive sampling method, there are 37 total observation data. This research analyzes sustainability reporting disclosure in sustainability reports by using content analysis. Multiple linear regression analysis was used as the primary tool of analysis in this research.

The result of this study indicate that the size of commissioners and proportion of female commissioners have a significant influence to the sustainability reporting disclosure. Meanwhile, proportion of independent commissioners and proportion of foreign commissioners do not have significant influence to the sustainability reporting disclosure.

Keyword: sustainability, sustainability reporting, commissioner, independent commissioner, female commissioner, foreign commissioner.