

## **ABSTRACT**

*The purpose of this study is to determine the effect of board of commissioner characteristics on the reporting of the sustainability of public companies in Indonesia Stock Exchange (IDX), Indonesia.*

*Samples from 45 listed companies are taken from LQ45 index from IDX using purposive sampling method and data collected from annual report and sustainability report 2016. The hypothesis proposed is tested by using binary logistic regression.*

*This study documented that the size of the board is positively related to sustainability reporting while the independence of the board of commissioners, female commissioners and commissioners of foreign citizenship is not related to sustainability reporting.*

*Keywords Corporate governance, sustainability reporting, theory of legitimacy, agency theory, logistic regression, board characteristics*