

ABSTRACT

This research aims to analyze :(1) the influence of board commissioners characteristics on sustainability reporting (2) the influence of firm size as the moderating variable in relations between board commissioners characteristics and sustainability reporting. Board commissioners characteristics used in this research are proportion of independent commissioner, the existence of female commissioners, and proportion of foreign commissioners.

The population of this research are manufacturing companies listed on the Indonesia Stock Exchange (IDX) and publish sustainability report during 2014-2015. Total sampel of this research are 205 manufacturing companies as determined by purposive sampling method. This research analyzes the disclosure of sustainability reports in annual reports with content analysis method. Technique of data analysis in this research are linear regression analysis and moderated regression analysis (MRA).

The result of this research indicate that independent commissioner have positive and significant effect to the sustainability reporting disclosure. While the interaction of female commissioner and firm size have positive and significant effect to the sustainability reporting disclosure.

Keywords: sustainability, sustainability reporting, commissioner, independent commissioner, female commissioner, foreign commissioner, firm size.