

ABSTRACT

The practice of sustainability report disclosure in Indonesia is still less, it is evident which listed of The Sustainability Report Award only 69 companies, where only an eighth of total amount companies traded that is listed on the Indonesian Stock Exchange. In this research, we analyze the impact of corporate governance's structure, which is focusing on board with female commissioner, multiple commissionerhip, audit committee expertise, the external audit quality, and public ownership of the practice of sustainability report disclosure.

This research uses partial least square-structural equation modeling by using SmartPLS® software version 3.0. The population are all of the companies which listed in Indonesian Stock Exchange in the year period of December 31, 2012, 2013, and 2014, and disclose sustainability report on 2012, 2013, and 2014. The sampling techniques was conducted by using stratified random sampling, therefore is 87 companies for the three years of 2012 to 2014.

The path coefficient test result shows that the quality of external audit gives positive and significant impact on the practice of sustainability report disclosure. On the other hand, the path coefficient test result shows that the higher proportion of multiple commissionerhip in the board structure, its disclose sustainability report practices report will be lower. Beside that, board with female commissioner, audit committee expertise and public ownership has no effect on the practice of sustainability report disclosure.

Keywords: *the practice of sustainability report disclosure, corporate governance, multiple commissionerhip, the quality of external audit*