

ABSTRACT

This study aims to examine empirically and analyze the relation between the effect of board of commissioner's characteristic and ownership structure on Sustainable Development Goals disclosure. Board of commissioner characteristic and ownership structure that are used in this study are board of commissioner size, independent board of commissioners, female of board commissioners, managerial ownership and institutional ownership.

The population in this study is manufacturing companies that listed on Indonesian Stock Exchange (IDX) during 2017-2018. The sampling method used in this study is purposive sampling method with specified criteria. Based on those criteria as many as 182 observation data or 91 companies as study sample. The analysis method that being used to test the hypotheses is multiple linear regression analysis.

The result shows that board of commissioner size, independent board of commissioners have positive significant on SDGs disclosure. Meanwhile, female of board commissioners, managerial ownership, institutional ownership have positively but insignificant on SDGs disclosure.

Keywords: SDGs disclosure, board of commissioner size, independent board of commissioners, female of board commissioners, managerial ownership, institutional ownership.