

ABSTRACT

This research aims to examine the effect of the role of audit committee attributes that are proxied in independence of the audit committee, size of the audit committee, number of audit committee meetings and financial expertise of the audit committee on the sustainability report which is assessed using the ESG Score

This research population was non-financial sector companies listed in Indonesia Stock Exchange in 2015-2018. The sampling method used in this research was purposive sampling method. With a sample of 46 companies during the observations period of 3 years in a row for total of 184 samples. Analysis method of this research used multiple regression

The results of this research showed that size of the audit committee and number of audit committee meetings significantly effect the disclosure of sustainability reports. While independence of the audit committee and audit committee financial expertise have a not significant effect on the disclosure of sustainability reports

Keywords: Audit committee, Sustainability report, Corporate Governance