

THE EFFECT OF GOOD CORPORATE GOVERNANCE AND COMPANY CHARACTERISTICS ON SUSTAINABILITY REPORT

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ABSTRACT

The purpose of this study was to obtain empirical evidence regarding the effect of Good Governance and Company Characteristics on Sustainability Report on listed manufacturing companies on Indonesia Stock Exchange in 2015-2018. The population used in this study was listed manufacturing companies on the Indonesia Stock Exchange in 2015-2018. The sample selection technique used purposive sampling with a sample of 8 manufacturing companies. The analysis method used multiple linear regression method. The result of this study found that the variable size of the audit committee, board of directors, and company size affected the sustainability report. Meanwhile, the governance committee variables, leverage, liquidity, and profitability do not affect the sustainability report.

Keywords : Sustainability Report, Audit Committee Size, Board of Directors, Governance Committee, Company Size, Leverage, Liquidity and Profitability

