

ABSTRACT

Organizations around the world are competing to play an important role in advancing the Sustainable Development Agenda. However, there are various factors that influence organizational decisions in implementing Sustainable Development Goals (SDGs). This study aims to determine the Effect of the Characteristics of the Audit Committee, External Assurance, and Board Diversity on Company Performance by Sustainable Development Goals Disclosure as Intervening Variables, in State-Owned Enterprises (SOE) companies. Quantitative research method with sampling technique with purposive sampling method used in this study. The data sources used are the annual reports of BUMN companies and the sustainability reports of BUMN companies in Indonesia which are obtained from the official website of the Indonesian Ministry of BUMN, namely www.bumn.go.id and the websites of each company. The independent variables in this study are the Characteristics of the Audit Committee, External Assurance, and Board Diversity. While the dependent variable in this study is company performance. This study adds a moderating variable, namely Reporting on Sustainable Development Goals. The research results show this research adds a moderating variable, namely Sustainable Development Goals Reporting. The research results show that only the number of meetings held by the audit and external assurance committees influences SDGs disclosure. SDGs disclosure only mediates the relationship between Board Diversity and company performance.

Keywords: Company Performance, External Assurance, Sustainable Development Goals (SDGs), State Owned Enterprises (SOE).

