

ABSTRACT

This study aims to examine the quality of sustainability reporting quality which are influenced by board size, independent commissioner, board gender diversity, board financial expertise, audit committee size, audit committee financial expertise, and audit committee meet. The variables used in the test are the size of the board of commissioners, independent commissioners, gender diversity on the board, the financial expertise of the board of commissioners, the size of the audit committee, the financial expertise of the audit committee, and audit committee meetings as independent variables, and sustainability reporting quality as the dependent variable.

This study uses mining sector in 2020 with a total sample of 44 samples. Sampling was based on a purposive sampling method that followed certain criteria. Logistic regression analysis is an analytical method used in this study.

The results showed that the independent commissioners showed positive and significant results on the quality of sustainability reports. Board size, audit committee size, audit committee meet showed a positive but not significant effect on the quality of the sustainability report. Board financial expertise and audit committee financial expertise does not affect the quality of the sustainability report.

Keywords : board size, independent commissioner, board gender diversity, board financial expertise, audit committee size, audit committee financial expertise, audit committee meet, sustainability reporting quality