

ABSTRACT

The intention of this study is to investigate the effect of corporate governance on Indonesian business group's sustainability report quality with the control variables of leverage, company size and type of industry. the independent variables that are used in this study are concentrated ownership, foreign ownership, board of commissioner, independent commissioner, foreign orientation, business group's age, and sustainability reporting quality.

In this study use sustainability report published by business group listed on Indonesia Stock Exchange (IDX) as sample. The study uses purposive sampling method and 78 business group with 171 reports that met the sample selection criteria from 2017-2019 selected as sample. This study uses multiple linear regression to test the sample.

The result of this study shows that concentrated ownership and board commissioner have no effect on sustainability reporting quality. while, foreign ownership, independent commissioner, foreign orientation, and business group's age have a positive and significant impact on sustainability reporting quality.

Keywords: Corporate Governance, Sustainability Reporting, Concentrated Ownership, Foreign Ownership, Board of Commissioner, Independent Commissioner, Foreign Orientation, Business Group's Age, Leverage, Firm Size, Industry Type.

