

ABSTRACT

This study aims to examine the influence of good corporate governance as proxied by the size of the board of commissioners, independent board of commissioners, managerial ownership, and institutional ownership, on the disclosure of Sustainable Development Goals (SDGs). With leverage, profitability, and company size as control variables.

This study uses the Annual Report of food and beverage sector companies listed on the Indonesia Stock Exchange in 2019-2022 and the sample obtained is 168 observations. This study uses a purposive sampling technique for sampling and a multiple regression analysis method in processing data using SPSS.

The results of this study indicate that the size of the board of commissioners affects the disclosure of SDGs. Leverage as a control variable also has an effect on the disclosure of SDGs. Meanwhile, the independent board of commissioners, managerial ownership, and institutional ownership do not affect the disclosure of SDGs.

Keywords: Sustainable Development Goals (SDGs) Disclosure, Board of Commissioners Size, Independent Board of Commissioners, Managerial Ownership, Institutional Ownership.

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