

## **ABSTRACT**

*This study aims to analyze the influence of board characteristics on the disclosure of Sustainable Development Goals (SDGs) in primary consumer goods sector companies in Indonesia. The board characteristics examined include the composition of female board members, board size, board independence, board meeting frequency, and board members' diversity of expertise. This study adopts the Upper Echelons Theory, which suggests that the characteristics of top management influence strategic corporate decisions, including sustainability disclosure.*

*The research sample consists of primary consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2023 period. The research method employed is multiple linear regression analysis to examine the relationship between independent and dependent variables.*

*The findings reveal that the composition of female board members, board size, board independence, and board expertise diversity significantly influence SDGs disclosure, while the frequency of board meetings does not show a significant effect. These results indicate that gender diversity, larger board size, independence, and diverse expertise within the board of commissioners play an essential role in promoting more transparent and accountable sustainability disclosure practices..*

**Keywords:** *Board Characteristics, SDG Disclosure, Upper Echelons Theory, Corporate Governance, Sustainability*