

PENGARUH KARAKTERISTIK KOMITE AUDIT DAN DEWAN  
KOMISARIS TERHADAP *SUSTAINABILITY REPORTING* PADA BANK  
YANG TERDAFTAR DI BURSA EFEK INDONESIA SEPANJANG TAHUN  
2017-2021

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ABSTRAK

Penelitian ini menguji terkait hubungan komite audit yang diukur dengan karakteristik keahlian keuangan, independensi anggota, frekuensi rapat dan dewan komisaris yang diukur dengan karakteristik ukuran serta keberagaman gender terhadap pengungkapan *sustainability reporting* bank di Indonesia. *Sustainability reporting* menjadi salah satu bagian penting bagi *stakeholder* untuk menilai kinerja bank di Indonesia, dan komite audit serta dewan komisaris menjadi entitas penting dalam pencapaian kinerja bank. Data yang digunakan sebanyak 41 bank dan di uji dengan metode *Generalized Least Square* (GLS). Hasil penelitian menunjukkan bahwa hanya frekuensi rapat komite audit yang dapat memengaruhi *sustainability reporting*, keahlian keuangan komite audit, independensi komite audit, ukuran dewan komisaris, dan keberagaman gender dewan komisaris tidak memengaruhi pengungkapan *sustainability reporting*.

Kata kunci : Karakteristik komite audit, karakteristik dewan komisaris, CSR, *sustainability reporting*.

THE INFLUENCE OF AUDIT COMMITTEE AND BOARD OF  
COMMISSIONERS CHARACTERISTICS ON SUSTAINABILITY REPORTING  
IN BANKS LISTED ON INDONESIA STOCK EXCHANGE IN 2017-2021

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*ABSTRACT*

*This study examine the relationship between the audit committee as measured by the characteristics of financial expertise, the independence of members, the frequency of meetings and the board of commissioners as measured by the characteristics of size and gender diversity on the disclosure of sustainability reporting in Indonesian banks. Sustainability reporting is an important for stakeholders to assess the performance of banks in Indonesia, and the audit committee and board of commissioners are important entities in achieving bank performance. The data used were 41 banks and tested with the Generalized Least Square (GLS) method. The results showed that only the frequency of audit committee meetings had effect sustainability reporting, the financial expertise of the audit committee, the independence of the audit committee, the size of the board of commissioners, and the gender diversity of the board of commissioners had no effect sustainability reporting disclosure.*

*Keywords : Audit committee characteristics, board of commissioners characteristics, CSR, sustainability reporting.*