

ABSTRAK

PENGARUH IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* DAN *FIRM SIZE* TERHADAP LUAS PUBLIKASI *SUSTAINABILITY REPORT* (Studi Pada Perusahaan yang Mengikuti *Sustainability Reporting Awards* (SRA) Tahun 2014-2016)

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Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh implementasi *Good Corporate Governance* dan *Firm Size* terhadap luas publikasi *Sustainability Report* pada perusahaan peserta *Sustainability Reporting Awards* Tahun 2014 hingga 2016. *Good Corporate Governance* dalam penelitian ini diukur menggunakan *self assessment* berdasarkan *self assessment checklist* yang dikeluarkan oleh FCGI dan *firm size* diukur menggunakan total aset. Sementara, indikator luas publikasi *sustainability report* dihitung berdasarkan *Global Reporting Initiative* (GRI Index). Metode Penelitian yang digunakan adalah metode kuantitatif dan verifikatif. Karena data yang digunakan adalah data sekunder maka teknik pengumpulan data dengan menguji dan dokumentasi. Populasi dari penelitian ini adalah 70 perusahaan peserta *Sustainability Reporting Awards* Tahun 2014 hingga 2016. Sampel ditentukan berdasarkan *purposive sampling*, sehingga berdasarkan sampling tersebut didapatkan 11 perusahaan yang menjadi sampel pada penelitian ini. Peneliti menggunakan data sekunder yang didapatkan dari website perusahaan berupa Laporan Keuangan dan Laporan Keberlanjutan. Metode analisis data pada penelitian ini menggunakan uji statistik regresi Data Panel. Hasil uji hipotesis menunjukkan bahwa implementasi *Good Corporate Governance* berpengaruh terhadap luas publikasi *Sustainability Report*. Sedangkan *Firm Size* tidak berpengaruh terhadap luas publikasi *Sustainability Report*.

Kata Kunci : *Good Corporate Governance*, *Firm Size*, Pengungkapan *Sustainability Report*

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ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE IMPLEMENTATION AND FIRM SIZE ON PUBLICATION LEVEL OF SUSTAINABILITY REPORT

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This study aimed to determine the effect of Good Corporate Governance implementation and Firm Size on publication level of Sustainability Report in Inonesia Companies that participate in Sustainability Reporting Awards from year 2014-2016. The Good Corporate Governance in this study was measured by self assessment in accordance with FCGI Self Assessment Checklist and firm size was measured by using total of assets. Meanwhile, the publication level of Sustainability Report indicators were measured based on Global Reporting Initiative (GRI Index). The research method applied in this study was quantitative and verificative methods. Since the data was in the form of of secondary data, the technique for the data collection was trough examining the documentations. The population of this study was 70 companies that participate in Sustainability Reporting Awards from year 2014-2016. The sample was determined based on purposive sampling and obtained 11 corporates were sampled in this study. Researcher used secondary data which was obtained from company websites in the form of Financial Report and Sustainability Report. The data analytical method used in this study was regression of panel data. The results of the hypothesis testing showed that Good Corporate Governance implementation effects on publication level of sustainability report. While it was found that firm size have no effect on the publication level of sustainability report.

Keywords : Good Corporate Governance, Profitability, Sustainability Report Disclosur

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