PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE*, KINERJA KEUANGAN DAN UKURAN PERUSAHAAN TERHADAP *SUSTAINABILITY DISCLOSURE*

(Studi Kasus Pada Perusahaan Sektor Pertambangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Mekanisme *Good Corporate Governance* dan Kinerja Keuangan Terhada *Sustainability Disclosure* (Studi Kasus Pada Perusahaan Sektor Pertambangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022)

Dalam penelitian ini metode yang digunakan yaitu metode kuantitatif dengan pendekatan deskriptif dengan data sekunder yang diperoleh dari laporan keuangan dan laporan *sustainability report*. Populasi yang dipilih yaitu Perusahaan Sektor Pertambangan dengan jumlah populasi sebanyak 62 perusahaan. Teknik pengambilan sampel yang digunakan ialah *purposive sampling* sebanyak 15 sampel. Teknik yang dilakukan dalam menganalisis data ini yaitu analisis regresi data panel.

Hasil penelitian ini menunjukan bahwa dewan direksi, komite audit, komisaris independen, profitabilitas, likuiditas dan ukuran perusahaan memiliki pengaruh yang signifikan secara simultan terhadap *sustainability report disclosure*. Secara parsial dewan direksi, komite audit, profitabilitas dan ukuran perusahaan berpengaruh signifikan terhadap *sustainability report disclosure*, sedangkan komisaris independen, likuiditas tidak berpengaruh signifikan terhadap *sustainability report disclosure.*

Kata Kunci : ***Good Corporate Governance,*** **Kinerja Keuangan*****, Sustainability Report Disclosure***

THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISM, FINANCIAL PERFORMANCE AND COMPANY SIZE ON SUSTAINABILITY DISCLOSURE

(Case Study of Mining Sector Companies Listed on the Indonesia Stock Exchange in 2020-2022)

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ABSTRACT

This research aims to determine the Effect of Good Corporate Governance Mechanism and Financial Performance on Sustainability Disclosure (Case Study on Mining Sector Companies Listed on the Indonesia Stock Exchange in 2020-2022)

In this study, the method used is a descriptive method with a descriptive approach with secondary data obtained from financial statements and sustainability reports. The selected population is Mining Sector Companies with a population of 62 companies. The sampling technique used is purposive sampling of 15 samples. The technique carried out in analyzing this data is panel data regression analysis.

The results of this study show that the board of directors, audit committee, independent commissioners, profitability, liquidity and company size have a significant influence simultaneously on sustainability report disclosure. Partially, the board of directors, audit committee, profitability and company size have a significant effect on sustainability report disclosure, while independent commissioners, liquidity do not have a significant effect on sustainability report disclosure.

Keyword : ***Good Corporate Governance, Financial Perfomance, Sustainability Report Disclosure***