ABSTRAK

ROSYADA HAERUNNISA. 2025. *Pengaruh Kinerja Keuangan dan Good Corporate Governance terhadap Pengungkapan Sustainability Report pada Perusahaan yang Terdaftar di Bursa Efek Indonesia*. Skripsi. Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Muryani Arsal dan Basri Basir MR.

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan dan *good corporate governance* terhadap pengungkapan *sustainability report* pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2020-2023. Metode penelitian yang digunakan adalah kuantitatif. Sampel dipilih dengan teknik *purposive sampling*, sehingga diperoleh 21 perusahaan perbankan yang memenuhi kriteria. Data yang digunakan adalah data sekunder yang diperoleh dari *annual report* dan *sustainability report*. Teknik analisis yang digunakan dalam penelitian ini adalah model regresi data panel, yaitu *Common Effect Model* (CEM), dengan menggunakan alat bantu penelitian *EViews 13*. Hasil penelitian menunjukkan bahwa variabel komite audit berpengaruh signifikan terhadap pengungkapan *sustainability report*. Sementara itu, variabel *Return on Assets* (ROA), dewan direksi, dan dewan komisaris independen tidak memiliki pengaruh yang signifikan terhadap pengungkapan *sustainability report*.

***Kata kunci:** Return on Assets (ROA), Dewan Direksi, Komite Audit, Dewan Komisaris Independen, Sustainability Report.*

ABSTRACT

ROSYADA HAERUNNISA. 2025. *The Effect of Financial Performance and Good Corporate Governance on Sustainability Report Disclosure in Companies Listed on the Indonesia Stock Exchange. Thesis. Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Muryani Arsal and Basri Basir MR.*

This study aims to investigate the impact of financial performance and good corporate governance on sustainability report disclosure in banking companies listed on the Indonesia Stock Exchange from 2020 to 2023. The research method used was quantitative. The sample was selected using a purposive sampling technique, resulting in 21 banking companies that met the criteria. The data used were secondary data obtained from annual reports and sustainability reports. The analysis technique employed in this study is a panel data regression model, specifically the Common Effect Model (CEM), utilizing the research tool EViews 13. The results showed that the audit committee variable had a significant effect on sustainability report disclosure. Meanwhile, the variables Return on Assets (ROA), board of directors, and independent board of commissioners did not have a significant effect on sustainability report disclosure.

Keywords: *Return on Assets (ROA), Board of Directors, Audit Committee, Independent Board of Commissioners, Sustainability Report.*