

ABSTRAK

**PENGARUH *GOOD CORPORATE GOVERNANCE*,
KEPEMILIKAN INSTITUSIONAL, DAN TIPE INDUSTRI TERHADAP
KUALITAS *SUSTAINABILITY REPORT***

(Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia
Tahun 2015-2019)

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Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance*, kepemilikan institusional, dan tipe industri terhadap kualitas *sustainability report* pada perusahaan yang terdaftar dalam Bursa Efek Indonesia.

Penelitian ini merupakan penelitian deskriptif kuantitatif dengan data empiris. Pemilihan sampel dalam penelitian menggunakan teknik *purposive sampling*. Sampel penelitian ini adalah 18 perusahaan yang telah menerbitkan *sustainability report* sekurang-kurangnya satu kali selama periode tahun 2015-2019 dan menerbitkan laporan keuangan selama periode 2015-2019.

Hasil penelitian menunjukkan bahwa

Kata kunci: *Good Corporate Governance* (X_1), Kepemilikan Institusional (X_2), dan Tipe Industri (X_3), dan Kualitas *Sustainability Report* (Y)

ABSTRACT

**THE EFFECT OF GOOD CORPORATE GOVERNANCE,
INSTITUTIONAL OWNERSHIP, AND INDUSTRIAL TYPE OF
SUSTAINABILITY REPORT QUALITY**

(Empirical Study of Companies Listed on the Indonesia Stock Exchange 2015-2019)

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This study aims to determine the effect of good corporate governance, institutional ownership, and type of industry on the quality of sustainability reports in companies listed on the Indonesia Stock Exchange.

This research is a quantitative descriptive study with empirical data. The sample selection in the study using purposive sampling technique. The sample of this research is 18 companies that have published sustainability reports at least once during the 2015-2019 period and published financial reports during the 2015-2019 period.

The results showed that

Keywords: Good Corporate Governance (X1), Institutional Ownership (X2), and Industry Type (X3), and the Quality of the Sustainability Report (Y)