

ABSTRAK

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PENGARUH *CORPORATE GOVERNANCE INDEX*, *INTERNAL PRIMARY STAKEHOLDER*, DAN *SUSTAINABLE GROWTH* TERHADAP PENGUNGKAPAN *SUSTAINABILITY REPORT* (Studi Empiris pada Sektor Industri *Basic Materials* yang Terdaftar di BEI Tahun 2020-2022)

(xiv + 60 halaman: 1 gambar; 12 tabel; 10 lampiran)

Penelitian ini dilakukan dengan tujuan untuk menguji dan menganalisis variabel independen *corporate governance index*, *internal primary stakeholder* dan *sustainable growth* yang selanjutnya melalui pengujian menghasilkan pengaruhnya terhadap pengungkapan *Sustainability Report*. Objek dalam penelitian ini adalah Perusahaan sektor industri *basic materials* yang terdaftar di Bursa Efek Indonesia dengan tahun observasi 2020-2022. Menggunakan *purposive sampling* sebagai metode pengumpulan sampel penelitian dengan total sampel sebesar 153 sampel. Penelitian ini menghasilkan (1) *Corporate Governance Index* berpengaruh positif terhadap pengungkapan *Sustainability Report* (2) *Internal Primary Stakeholder* tidak berpengaruh terhadap pengungkapan *Sustainability Report* (3) *Sustainable Growth* tidak berpengaruh terhadap pengungkapan *Sustainability Report*. Melalui hasil pengamatan dan penelitian ini diharapkan bagi para penelitian kedepannya mampu menambah luas rentang literatur yang dibutuhkan dengan menerapkan model penelitian yang lebih variative guna menambah serta mengetahui variabel apa saja yang dapat mempengaruhi pengungkapan *Sustainability Report*. Melalui penelitian ini, perusahaan diharapkan mampu meningkatkan kepatuhan dalam pengungkapan *Sustainability Report* dengan memperhatikan prinsip-prinsip tata kelola perusahaan, sebagaimana yang telah diatur oleh pemerintah sebagai salah satu pemangku kepentingan, guna membangun kepercayaan dan akuntabilitas masyarakat agar mampu mempertahankan keberlanjutan usahanya dalam industri.

Referensi : 25 (1977-2023)

Kata kunci : *Sustainability Report, Corporate Governance Indeks, Internal primary stakeholder, sustainable growth*

ABSTRACT

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THE EFFECT OF CORPORATE GOVERNANCE INDEX, INTERNAL PRIMARY STAKEHOLDER, AND SUSTAINABLE GROWTH ON SUSTAINABILITY REPORT DISCLOSURE (Empirical Study of the Basic Materials Industry Sector Listed on the BEI in 2020-2022)

(xiv + 60 pages: 1 figure; 12 tables; 10 attachments)

This research was conducted with the aim of testing and analysing the independent variables corporate governance index, internal primary stakeholders and sustainable growth, which, through testing, resulted in their influence on the disclosure of the Sustainability Report. The object of this research is basic materials industrial sector companies listed on the Indonesia Stock Exchange with the observation year 2020-2022. Using purposive sampling as a research sample collection method with a total sample of 153 samples. This research produces (1) the Corporate Governance Index has a positive effect on the disclosure of the Sustainability Report (2) Internal Primary Stakeholders has no effect on the disclosure of the Sustainability Report (3) Sustainable Growth has no effect on the disclosure of the Sustainability Report. Through the results of this observation and research, it is hoped that future researchers will be able to expand the range of literature needed by applying more varied research models in order to add and find out what variables can influence the disclosure of the Sustainability Report. Through this research, companies are expected to be able to increase compliance in disclosing Sustainability Reports by paying attention to the principles of corporate governance, as regulated by the government as one of the stakeholders, to build public trust and accountability so that they are able to maintain the sustainability of their business in the industry.

Reference : 25 (1977-2023)

Keywords : Sustainability Report, Corporate Governance Index, Internal primary stakeholder, sustainable growth