

ABSTRAK

This study aims to determine the effect of corporate governance on sustainability reports to influence company value. The subjects in this study were all companies listed on the Indonesia Stock Exchange (IDX). The type of data in this study is a secondary data type. The sample used in this study amounted to 68. The method used in determining sampling is using the purposive sampling method. The technique of collecting and obtaining this research data uses techniques as certain criteria, namely: (1) All companies listed on the Indonesia Stock Exchange in 2015-2017. (2) All companies on the Indonesia Stock Exchange that publish sustainability reports in the period 2015 to 2017. (3) All companies on the Indonesia Stock Exchange publish their annual reports for the period 2015 to 2017. Data analysis methods used in this study are analytical methods multiple linear for the first research model and simple analysis method for the second research model. Based on the results of the data analysis, it was found that only the number of board meetings, the number of audit committee meetings and managerial ownership had a positive effect on the sustainability report. Meanwhile the variable proportion of independent commissioners, institutional share ownership and foreign ownership, does not affect the sustainability report, and the sustainability report variable does not affect the value of the company.

Keywords: Independent Commissioners, Institutional Ownership, Foreign Ownership, Board of Directors Meetings, Audit Committee Meetings, Managerial Ownership, Sustainability Report and Company Values.