ABSTRAK

Penelitian ini dilakukan untuk melihat pengaruh Mekanisme *Good Corporate Governance* dan Struktur Kepemilikan Modal terhadap Pengungkapan Laporan Berkelanjutan (*Sustainability Report*). Mekanisme *good corporate governance* dilihat dari jumlah Komite Audit, Dewan Komisaris, dan Dewan Direksi. Struktur kepemilikan modal dilihat dari Kepemilikan Mananajerial, Kepemilikan Institusional, dan Kepemilikan Asing terhadap indikator *Sustaianability Report* yang terdiri dari indokator Ekonomi, Lingkungan, dan Sosial. Penelitian ini menggunakan data sekunder yang bersumber langsung dari dokumen atau file yang berupa laporan tahunan (*Annual Report)* atau laporan berkelanjutan (*Sustainability Report*) perusahaan periode 2019-2023 pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI). Olah data menggunakan sistem aplikasi *Smart-PLS* dengan hasil yang menunjukan bahwa Mekanisme *Good Corporate Governance* berpengaruh Positif signifikan terhadap pengungkapan laporan berkelanjutan, dan struktur kepemilikan modal berpengaruh positif terhadap pengungkapan laporan berkelanjutan.

Kata kunci: *Good Corporate Governance*, Struktu Kepemilikan Modal, *Sustainability Report*.

ABSTRACT

This study was conducted to see the effect of Good Corporate Governance Mechanism and Capital Ownership Structure on Sustainability Report Disclosure. The good corporate governance mechanism is seen from the number of Audit Committees, Board of Commissioners, and Board of Directors. The capital ownership structure is seen from Managerial Ownership, Institutional Ownership, and Foreign Ownership on the Sustainability Report indicator consisting of Economic, Environmental, and Social indicators. This study uses secondary data sourced directly from documents or files in the form of annual reports or sustainability reports of companies for the 2019-2023 period in energy sector companies listed on the Indonesia Stock Exchange (IDX). Data processing using the Smart-PLS application system with results showing that the Good Corporate Governance Mechanism has a significant positive effect on sustainability report disclosure, and the capital ownership structure has a positive effect on sustainability report disclosure.

Keywords: Good Corporate Governance, Capital Ownership Structure, Sustainability Report.