ABSTRAK

Skripsi dengan judul “Pengaruh *Environmental Social Governance*, Komite Audit, dan Ukuran Perusahaan terhadap *Sustainability Reporting* pada Perusahaan Manufaktur Subsektor Properti dan Real Estate Yang Terdaftar di BEI 2021-2023” yang ditulis oleh Dellaria Tiara Gandi NIM. 126403212034, pembimbing Ibu Sri Dewi Estiningrum, S.E., Ak., MM.

Penelitian ini dilatarbelakangi oleh semakin meningkatnya kesadaran global terhadap pentingnya keberlanjutan dalam operasional bisnis, khususnya di sektor properti dan real estate yang memiliki dampak signifikan terhadap lingkungan dan masyarakat. Perusahaan tidak lagi hanya fokus pada keuntungan ekonomi, tetapi juga harus mempertimbangkan aspek *Environmental Social Governance* (ESG) sebagai bentuk tanggung jawab terhadap pemangku kepentingan dan keberlanjutan jangka panjang.

Tujuan penelitian ini yaitu (1) Untuk mengetahui pengaruh *Environmental social governance*, komite audit, dan ukuran perusahaan secara simultan berpengaruh terhadap *Sustainability reporting* pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2021-2023. (2) Untuk mengetahui pengaruh *Environmental social governance* terhadap *Sustainability reporting* pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2021-2023. (3) Untuk mengetahui pengaruh komite audit terhadap *Sustainability reporting* pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2021-2023. (4) Untuk mengetahui pengaruh ukuran perusahaan terhadap *Sustainability reporting* pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2021-2023

Metode yang digunakan dalam penelitian ini adalah pendekatan kuantitatif asosiatif. Dalam penelitian ini penulis mengalisis pengaruh *environmental social dan governance*, komite audit, dan ukuran perusahaan terhadap *sustainability reporting* pada perusahaan manufaktur subsektor properti dan real estate yang terdaftar di BEI 2021-2023” dengan sampel sebanyak 66 sampel dari data Bursa Efek Indonesia tahun 2021-2023.

Berdasarkan hasil penelitian yang dilakukan, dapat disimpulkan bahwa (1) *Environmental social governance (ESG)*, komite audit, dan ukuran perusahaan secara simultan berpengaruh signifikan terhadap *sustainability reporting* pada perusahaan manufaktur subsektor properti dan real estate yang terdaftar di Bursa Efek Indonesia 2021-2023. (2) *Environmental Social Governance (ESG)* berpengaruh signifikan terhadap *sustainability reporting* pada perusahaan manufaktur subsektor properti dan real estate yang terdaftar di Bursa Efek Indonesia 2021-2023. (3) Komite audit berpengaruh signifikan terhadap *sustainability reporting* pada perusahaan manufaktur subsektor properti dan real estate yang terdaftar di Bursa Efek Indonesia 2021-2023. (4) Ukuran perusahaan tidak berpengaruh signifikan terhadap *sustainability reporting* pada perusahaan manufaktur subsektor properti dan real estate yang terdaftar di Bursa Efek Indonesia 2021-2023,

Kata Kunci: *Environmental Social Governance*, Komite Audit, Ukuran Perusahaan, *Sustainability Reporting*

ABSTRACT

The thesis titled "The Influence of Environmental Social Governance, Audit Committee, and Company Size on Sustainability Reporting in Manufacturing Companies in the Property and Real Estate Subsector Listed on the IDX 2021-2023" was written by Dellaria Tiara Gandi NIM. 126403212034, supervisor Mrs. Sri Dewi Estiningrum, S.E., Ak., MM. C.A.

This research is motivated by the increasing global awareness of the importance of sustainability in business operations, especially in the property and real estate sectors which have a significant impact on the environment and society. Companies no longer only focus on economic gains, but must also consider aspects of Environmental Social Governance (ESG) as a form of responsibility to stakeholders and long-term sustainability.

The objectives of this study are (1) To determine the influence of Environmental social governance, audit committees, and company size simultaneously affect Sustainability reporting in property and real estate companies listed on the Indonesia Stock Exchange for the 2021-2023 period. (2) To determine the influence of Environmental social governance on Sustainability reporting on property and real estate companies listed on the Indonesia Stock Exchange for the 2021-2023 period. (3) To determine the influence of the audit committee on Sustainability reporting on property and real estate companies listed on the Indonesia Stock Exchange for the 2021-2023 period. (4) To determine the effect of company size on Sustainability reporting on property and real estate companies listed on the Indonesia Stock Exchange for the 2021-2023 period.

The method used in this study is an associative quantitative approach. In this study, the author analyzes the influence of environmental, social and governance, audit committees, and company size on sustainability reporting in manufacturing companies in the property and real estate subsector listed on the IDX 2021-2023" with a sample of 66 samples from the 2021-2023 Indonesia Stock Exchange data.

Based on the results of the research conducted, it can be concluded that (1) Environmental social governance (ESG), audit committees, and company size simultaneously have a significant effect on sustainability reporting in manufacturing companies in the property and real estate subsectors listed on the Indonesia Stock Exchange 2021-2023. (2) Environmental Social Governance (ESG) has a significant effect on sustainability reporting in manufacturing companies in the property and real estate subsectors listed on the Indonesia Stock Exchange 2021-2023. (3) The audit committee has a significant effect on sustainability reporting in manufacturing companies in the property and real estate sub-sectors listed on the Indonesia Stock Exchange 2021-2023. (4) Company size does not have a significant effect on sustainability reporting in manufacturing companies in the property and real estate subsector listed on the Indonesia Stock Exchange 2021-2023.

Keywords: *Environmental Social Governance, Audit Committee, Company Size, Sustainability Reporting*