

## **ABSTRACT**

*This study aims to determine how the influence of the audit committee, company size, and independent board of commissioners on the disclosure of sustainability reports in consumer goods industrial sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.*

*The research method used in this research is descriptive and verification method. The population in this study is the consumer goods industrial sector companies listed on the Indonesia Stock Exchange, amounting to 10 companies. The sampling technique used in this study is non-probability sampling with purposive sampling method, so that a total of 40 samples of companies are obtained. The data analysis used is panel data regression. The type of data used is secondary data.*

*The results of the study indicate that the audit committee, firm size, and the independent board of commissioners have a simultaneous effect on the disclosure of the sustainability report. Partially, the audit committee, company size, and the independent board of commissioners have a positive and significant effect on the disclosure of the sustainability report.*

**Keywords:** *Audit Committee, Company Size, Independent Board of Commissioners, Sustainability Report.*