

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan, ukuran perusahaan, dan *corporate governance* terhadap pengungkapan *sustainability report*. Pengungkapan *sustainability report* sebagai variabel dependen, sedangkan profitabilitas, *leverage*, ukuran perusahaan, komite audit, dewan direksi, dan *governance committee* sebagai variabel independen.

Populasi dalam penelitian ini adalah perusahaan yang terdaftar dan tidak terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2011-2013. Pemilihan sampel penelitian ini menggunakan metode *purposive sampling*. Berdasarkan *purposive sampling*, jumlah sampel perusahaan yang mengungkapkan *sustainability report* adalah 42 perusahaan. Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa *governance committee* berpengaruh positif terhadap pengungkapan *sustainability report*. Variabel *leverage* berpengaruh negatif terhadap pengungkapan *sustainability report* dan Sedangkan profitabilitas, ukuran perusahaan, komite audit, dan dewan direksi tidak berpengaruh terhadap pengungkapan *sustainability report*.

Kata kunci: profitabilitas, *leverage*, ukuran perusahaan, komite audit, dewan direksi, *governance committee*, *sustainability report*

ABSTRACT

The aim of this research is to examine the effects of financial performance, firm size, and corporate governance on sustainability report disclosure. Profitability, leverage, firm size, audit committee, board of director and governance committee applied as independent variable while the disclosure of Sustainability Report applied as dependent variables.

The population of this research is listed and non-listed companies in the BEI (Bursa Efek Indonesia) in the year 2011-2013. The selection of this sample uses purposive sampling method. Based on purposive sampling method, the samples of firms that publish sustainability report that are 42 companies. The analysis tool to test the hypothesis is the multiple regression analysis.

The result of this research indicate that governance committee have a positive effect on Sustainability Report disclosure. The leverage variable indicates a negative effect on sustainability report disclosure. While profitability, firm size, audit committee, and board of director showed no effect on sustainability report disclosure.

Key words : profitability, leverage, firm size, audit committee, board of director, governance committee, sustainability report