

## **ABSTRACT**

*The purpose of this research is to empirically examine the effect of profitability, leverage, firm size and commisaris independence to sustainability report on mining company listed in the Indonesian Stock Exchange in 2011-2015.*

*Population of this research is entire of mining company in Indonesia is 41 companies. Methods of this research is purposive sampling method with criteria of companies. Sample of this research is 7 companie. Analysis techniques used is this research is descriptive verificative methods: classic assumed, multiple linear regression analysis, correlation, coefficient determination test, partial test (t test) and simultant test (F test.)*

*The results showed that profitability and leverage significantly influence to sustainability report, but firm sie and commisaris independence does not effect to sustainability report. The result of this study are expected to be used as guidelines, either by the management company to see the impact of sustainability report, for the investor could find the difference condition and the financial position of company who reporting a sustianability report so the investment can be decided appropriately and for the creditors could give a indication ilustration of the level of securities companies to fulfill their liabilities.*

*Keywords : Profitability, Leverage, Firm Size, Independent Commissioners and Sustainability Report*