

## **ABSTRACT**

This study aims to analyze the effect of Profitability, company size and Audit Committee on Sustainability Report Disclosure (In mining companies listed on the Indonesia Stock Exchange period 2012-2016).

The sampling technique used in this research is purposive sampling with criteria: (1) The company is listing on Indonesia Stock Exchange in period 2012-2016 (2) The company's financial report is published in Indonesian Stock Exchange period 2012-2016 (3) Company The financial statements have the appropriate data variables studied (4) The company preparing financial statements using units of rupiah. Data obtained from the publication of Indonesia Stock Exchange (IDX) and Sahamok. Sample 7 (seven) companies are obtained.

The research approach used in this research is descriptive and verivative analysis. Statistical analysis used in this study is the classical assumption test, hypothesis testing using t test, correlation analysis, coefficient of determination and test f. Data processing assisted by SPSS v 20 Software Program.

Based on the results of research on mining companies listed on the Indonesia Stock Exchange (IDX) period 2012-2016, Profitability effect on Sustainability Report Disclosure with the contribution given  $r = 0.295\%$ . The size of the company has a significant effect on Sustainability Report Disclosure with a contribution of  $9.54\%$ . Audit Committee has significant effect on Sustainability Report Disclosure with contribution given  $r = 5.4\%$ .

**Keywords:** Profitability, Company Size, Audit Committee and Disclosure Sustainability Report