ABSTRAK

Profitabilitas perusahaan merupakan kemampuan perusahaan dalam menghasilkan laba bersih dari aktivitas yang dilakukan pada periode akuntansi. Laba merupakan gambaran mengenai kinerja yang dicapai dari proses transaksi umum yang dilakukan perusahaan selama periode tertentu. Laba dijadikan indikator bagi para stakeholder untuk menilai sejauh mana kinerja manajemen dalam mengelola suatu perusahaan. Profitabilitas akan mencerminkan keberhasilan dan efektifitas manajemen secara menyeluruh, dimana rasio ini akan menunjukkan perimbangan pendapatan dan kemampuan perusahaan dalam menghasilkan laba pada berbagai tingkat operasi.


Kata kunci: Pengungkapan Sustainability Report dan Profitabilitas
ABSTRACT

Profitability is the company's ability to generate net profit from the activities carried out in the accounting period. Profit is a description of the performance achieved from the process of general transactions conducted by the company during a certain period. Profit is an indicator for stakeholders to assess how far the performance of management in managing a company. Profitability will reflect the success and effectiveness of management as a whole, where this ratio will show the balance of revenue and ability of the company in generating profits at various levels of operation.

The purpose of this research is to empirically examine the effect of sustainability report to profitability on mining company listed in the Indonesian Stock Exchange in 2012-2016.

Operationalization of variables used in this study is the independent variable is the disclosure of sustainability report. While the dependent variable is profitability. The research method used is descriptive and verifikasi method. The population of this study are as many as 42 mining companies listed on the Indonesia Stock Exchange period 2012-2016. Sample selection method in this study using purposive sampling technique with a total of 6 companies that meet the criteria. Data analysis technique is done by using classical assumption test and hypothesis testing with simple linear regression.

Based on the result of research indicate that most of mining companies listed in Indonesia Stock Exchange period 2012-2016 have average sustainability report disclosure equal to 54.65% with medium criterion, profitability which have average equal to 6.68% with low criterion. The results of this study also shows that the disclosure of sustainability report affects profitability. This means that the disclosure of sustainability report by the company will improve the profitability of the company.

Keywords: Sustainability Report and Profitability