

ABSTRAK

Penelitian ini bertujuan untuk mengetahui, menggambarkan, dan menjelaskan pengaruh kinerja keuangan, ukuran perusahaan, dan *corporate governance* terhadap pengungkapan *sustainability report* pada seluruh perusahaan yang terdaftar di Bursa Efek Indonesia dan terdaftar di *National Center for Sustainability Report*.

Operasionalisasi variabel yang digunakan dalam penelitian ini adalah variabel bebas yaitu profitabilitas, *leverage*, ukuran perusahaan, dewan komisaris independen, dan komite audit. Sedangkan variabel terikat yaitu pengungkapan *sustainability report*. Populasi dari penelitian ini adalah seluruh perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2010-2013 dan terdaftar di *National Center for Sustainability Report* yaitu 29 perusahaan. Metode pemilihan sampel dalam penelitian ini didasarkan pada metode *purposive sampling* dengan kriteria-kriteria yang telah ditentukan. Dalam hal ini jumlah sampel yang diteliti adalah 8 perusahaan. Metode penelitian yang digunakan adalah metode deskriptif verifikatif yang terdiri dari: asumsi klasik, regresi linier berganda, korelasi, koefisien determinasi, uji T, dan uji F dengan bantuan *software* SPSS 20.0 for windows.

Berdasarkan hasil penelitian menunjukkan bahwa pengungkapan *sustainability report* yang dilaksanakan oleh perusahaan yang terdaftar di Bursa Efek Indonesia dan terdaftar di *National Center for Sustainability Report* rata-rata sebesar 74%. Secara parsial profitabilitas, *leverage*, dan dewan komisaris independen berpengaruh signifikan terhadap pengungkapan *sustainability report*, sedangkan ukuran perusahaan dan komite audit tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*. Faktor-faktor profitabilitas, *leverage*, ukuran perusahaan, dewan komisaris independen, dan komite audit secara simultan mempengaruhi pengungkapan *sustainability report* pada perusahaan yang terdaftar di Bursa Efek Indonesia dan terdaftar di *National Center for Sustainability Report* yang ditunjukkan dengan $F_{hitung} \geq F_{tabel}$ ($5,358 \geq 2,587$).

Kata kunci: Profitabilitas, *Leverage*, Ukuran Perusahaan, Dewan Komisaris

Independen, Komite Audit, Pengungkapan *Sustainability Report*

ABSTRACT

This study aims to determine, describe, and explain the effect of the financial performance, company size, and corporate governance on the disclosure of sustainability report on all companies listed on the Indonesia Stock Exchange and listed on the National Center for Sustainability Report.

Operationalization of the variables used in this study are the independent variables are profitability, leverage, company size, independent board and audit committee. The dependent variable is the disclosure of sustainability report. Population of this research is all companies listed on the Indonesia Stock Exchange in 2010-2013 and listed in the National Center for Sustainability Report which 29 companies. The method of selecting the sample in this study was based on a random sampling method with the criteria that have been determined. In this case the number of samples studied are 8 companies. The method used is descriptive verification method comprising: classical assumptions, multiple linear regression, correlation, coefficient of determination, T test and F test with SPSS 20.0 for windows.

Based on the results of the study show that the disclosure of sustainability report conducted by the companies listed in the Indonesia Stock Exchange and listed on the National Center for Sustainability Report by an average of 74%. Partially profitability, leverage, and independent board significant effect on the disclosure of sustainability report, while the size of the company and the audit committee has no significant effect on the disclosure of sustainability report. Factors profitability, leverage, company size, independent board and audit committee simultaneously affect sustainability disclosure report on companies listed in the Indonesia Stock Exchange and listed on the National Center for Sustainability Report indicated with $F_{hitung} \geq F_{tabel}$ ($5,358 \geq 2,587$),

Keywords: Profitability, Leverage, Company Size, Board of Commissioners

Independent Audit Committee, Disclosure Sustainability Report