

## ***ABSTRACT***

This study aims to analyze the effect of Profitability, Company Size and Audit Committee on the Disclosure of Sustainability Report (on manufacturing companies listed on the Indonesia Stock Exchange for the period of 2016-2018). The sampling technique used in this study was purposive sampling.

Data obtained from the publication of Indonesia Stock Exchange (IDX) and shares are ok. Obtained a sample of 11 companies. The research approach used in this research is descriptive and verification analysis. The statistical analysis used in this study is the classic assumption test, hypothesis testing using t test, correlation analysis, coefficient, determination, and f test. Data management is assisted by the SPSS software program.

Based on the results of research on manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the period of 2016-2018, Profitability, Company Size and Audit Committee influence the Disclosure of Sustainability Report

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