

## **AN ANALYSIS OF SUSTAINABILITY REPORT DISCLOSURE FACTORS IN NON-FINANCIAL COMPANIES IN INDONESIA**

Analisis Atas Faktor Pengungkapan Sustainability Report Pada Perusahaan Non-Kuangan Di Indonesia

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### **ABSTRACT**

The purpose of this research is to examine empirically the effect of the factors of firm size, profitability, leverage, audit committee, board of commissioners, type of industry and board of directors of the sustainability report disclosure. This research uses multiple regression methods with total observation of 70 sustainability reports of listed firms on Indonesia Stock Exchange in 2013-2017. The result show that the firm size, profitability, leverage, and the board of directors has no effect on the sustainability report disclosure. Meanwhile, audit committee, board of commissioners, and industry type positively affects of sustainability report disclosure.

**Keywords:** Sustainability report disclosure, company size, profitability, leverage, audit committee, board of commissioners, industry type, board of directors

### **ABSTRAKSI**

Tujuan penelitian ini adalah untuk menguji secara empiris pengaruh faktor ukuran perusahaan, profitabilitas, leverage, komite audit, dewan komisaris, tipe industri dan dewan direksi terhadap pengungkapan sustainability report. Penelitian ini menggunakan metode regresi berganda dengan total pengamatan terhadap 70 sustainability report perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2013-2017. Temuan hasil penelitian menunjukkan bahwa ukuran perusahaan, profitabilitas, leverage, dan dewan direksi tidak berpengaruh terhadap pengungkapan sustainability report. Sementara itu komite audit, dewan komisaris, dan tipe industri secara positif mempengaruhi pengungkapan sustainability report.

**Kata kunci:** Pengungkapan sustainability report, ukuran perusahaan, profitabilitas, leverage, komite audit, dewan komisaris, tipe industri, dewan direksi