

ABSTRAK

Penelitian ini untuk mengetahui pengaruh Profitabilitas dan *Governance Committee* terhadap pengungkapan *Sustainability Report (SR)*. Profitabilitas dalam penelitian ini terdiri dari *Return On Assets (ROA)*, *Return On Equity (ROE)*, dan *Net Profit Margin (NPM)*. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yang terdiri atas laporan keuangan yang diterbitkan oleh perusahaan manufaktur yang melakukan dan tidak melakukan pengungkapan *Sustainability Report* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2010-2013. Sehingga diperoleh 15 sampel perusahaan. Penelitian ini menggunakan model analisis Regresi Logistik Biner untuk menguji faktor-faktor yang mempengaruhi *Sustainability Report (SR)*.

Hasil penelitian ini menunjukkan bahwa, variabel dengan pengaruh yang signifikan terhadap *Sustainability Report* adalah *Net Profit Margin (NPM)* dan *Governance Committee (GC)*. Dan penelitian ini tidak berhasil membuktikan bahwa *Return On Assets (ROA)* dan *Return On Equity (ROE)* berpengaruh secara signifikan terhadap pengungkapan *Sustainability Report (SR)*.

Kata kunci: *Sustainability Report (SR)*, *Return On Assets (ROA)*, *Return On Equity (ROE)*, *Net Profit Margin (NPM)*, *Governance Committee (GC)*



ABSTRACT

This study was to determine the effect of Profitability and Governance Committee on the disclosure Sustainability Report (SR). Profitability in this study consisted of Return On Assets (ROA), Return On Equity (ROE), and the Net Profit Margin (NPM). The sample in this study was obtained by using purposive sampling method that consists of financial statements issued by manufacturing companies who do and do not do the disclosures Sustainability Report which listed in the Indonesia Stock Exchange (BEI) on period 2010-2013. Thus obtained 15 sample of companies. This study uses a model of binary logistic regression analysis to examine the factors that influence Sustainability Report (SR) .

The results showed that the variables with significant influence on the Sustainability Report is the Net Profit Margin (NPM)and the Governance Committee (GC). This study was not able to prove that Return On Assets (ROA) and Return On Equity (ROE) affect significantly with the disclosure of Sustainability Report (SR).

Keywords : Sustainability Report (SR), Return On Assets (ROA), Return On Equity (ROE), Net Profit Margin (NPM), Governance Committee (GC)

