

## ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh Profitabilitas dan Ukuran Perusahaan Terhadap Pengungkapan *Sustainability Report* (Studi Empiris Pada Perusahaan Partisipan *Indonesia Sustainability Reporting Award (ISRA)* periode 2012 – 2016. Sampel dalam penelitian ini sebanyak 60 dari 12 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel yang digunakan dalam penelitian adalah metode *purposive sampling*.

Hasil penelitian ini menunjukkan bahwa (1) *Return On Assets* berpengaruh positif tidak signifikan terhadap pengungkapan *sustainability report*, (2) *Net Profit Margin* berpengaruh positif tidak signifikan terhadap pengungkapan *sustainability report*, (3) ukuran perusahaan berpengaruh negatif signifikan terhadap pengungkapan *sustainability report*.

Kata kunci : *Return On Assets*, *Net Profit Margin* , Ukuran Perusahaan, *Sustainability Report*



UNIVERSITAS  
MERCU BUANA

## **ABSTRACT**

*This research aims to examine the influence of Profitability and Company Size of Sustainability Report Disclosure (Empirical Study on Participant of Indonesia Sustainability Reporting Award (ISRA) Companies period 2012 – 2016). The population in this research is the participant Indonesia Sustainability Reporting Award companies period 2012 – 2016. The sample in this research many 60 of the 12 companies criteria sampling. Sampling technique in this research that used was purposive sampling method.*

*The result of this research showed that (1) Return On Assets was not significant positive influence on sustainability report disclosure, (2) Net Profit Margin was not significant positive influence on sustainability report disclosure, (3) Company Size was significant negative influence on sustainability report disclosure.*

**Keywords** : ROA , NPM , Size , Sustainability Report



UNIVERSITAS  
MERCU BUANA