

Pengaruh Kinerja Keuangan dan Good Corporate Governance Terhadap Pengungkapan Sustainability Report

**(Studi Empiris Pada Perusahaan Non-Keuangan yang Terdaftar di BEI
Periode 2014-2016)**

Oleh :Maria Kulsum (43214010246)

ABSTRAK

Penelitian ini untuk mengetahui pengaruh Kinerja Keuangan (Profitabilitas, Likuiditas dan Leverage) dan *Good Corporate Governance* (Dewan Direksi, Komite Audit dan *Governance Committee*) terhadap pengungkapan *Sustainability Report*.

Populasi dalam penelitian ini adalah perusahaan non-keuangan yang terdaftar di BEI pada tahun 2014-2016. Sampel yang digunakan penelitian ini adalah 23 perusahaan dengan pengamatan sebanyak 3 tahun. Penelitian ini berdasarkan metode *purposive sampling*. Total sampel penelitian ini adalah 69 laporan keuangan, laporan tahunan dan laporan keberlanjutan. Pengujian hipotesis dalam penelitian ini menggunakan teknik regresi berganda.

Hasil penelitian menunjukkan bahwa Profitabilitas, Likuiditas, Leverage, dan Dewan Direksi tidak berpengaruh terhadap pengungkapan sustainability report, sedangkan Komite Audit memiliki pengaruh positif terhadap pengungkapan sustainability report serta Governance Committee berpengaruh negatif terhadap pengungkapan *sustainability report*.

Kata Kunci : Profitabilitas, Likuiditas, Leverage, Dewan Direksi, Komite Audit, Governance Committee, Kinerja Keuangan, Good Corporate Governance, Pengungkapan Sustainability Report .

The Influence Of Financial Performance And Good Corporate Governance Of Sustainability Report Disclosure

(Empirical Studies on Non Financial Companies at BEI in 2014-2016)

By : Maria Kulsum (43214010246)

ABSTRACT

This research is to know of the influence Financial Performance (Profitability, liquidity, and leverage) and Good Corporate Governance (Board of Directors, Audit Committee, and governance Committee) of Sustainability Report Disclosure.

The population in this study was non financial companies registered in BEI 2014-2016. The sample used in 23 companies within 3 years of observation. The research was based on method are purposive sampling. The total of sample in this research was 69 of Financial Report, Annual Report and Sustainability Report. Hypothetical testing in this study was using multiple regression analysis techniques.

The results showed that Profitability, Liquidity, Leverage, and Board of Directors has no influence of Sustainability report disclosure, nevertheless Audit Committee has positive influence to Sustainability Report Disclosure and Governance Committee has negative influence to Sustainability Report Disclosure.

Keyword : *Profitability, Liquidity, Leverage, Board of Directors, Audit Committee, Governance Committee, Financial Performance, Good Corporate Governance, Sustainability Report Disclosure.*