

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Likuiditas, Ukuran Perusahaan, dan Corporate Governance Terhadap Pengungkapan *Sustainability Report* (Studi Empiris Pada Perusahaan Partisipan *Indonesia Sustainability Reporting Award* (ISRA) periode 2012 – 2017. Sampel dalam penelitian ini sebanyak 54 dari 9 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel yang digunakan dalam penelitian adalah metode *purposive sampling*.

Hasil penelitian ini menunjukkan bahwa (1) *Likuiditas* berpengaruh positif signifikan terhadap pengungkapan *sustainability report*, (2) Ukuran Perusahaan berpengaruh negatif signifikan terhadap pengungkapan *sustainability report*, (3) Komite Audit berpengaruh positif signifikan terhadap pengungkapan *sustainability report*, dan Dewan Direksi tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*,

Kata kunci : *Likuiditas*, Ukuran Perusahaan, Komite Audit, Dewan Direksi, *Sustainability Report*



ABSTRACT

This research aims to examine the influence of Likuidity, Company Size, Audit Comitte and Board of Directors of Sustainability Report Disclosure (Empirical Study on Participant of Indonesia Sustainability Reporting Award (ISRA) Companies period 2012 – 2017). The population in this research is the participant Indonesia Sustainability Reporting Award companies period 2012 – 2017. The sample in this research many 54 of the 9 companies criteria sampling. Sampling technique in this research that used was purposive sampling method.

The result of this research showed that (1) Liquidity was significant positive influence on sustainability report disclosure, (2) Company Size was significant negative influence on sustainability report disclosure.(3) Audit Comitte was significant positive influence on sustainability report disclosure (4) Board of Directors was not significant influence on sustainability report disclosure,

Keywords :Liquidity, Size, Audit Comitte , Board of Directors, Sustainability Report

