

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Governance*, *SIZE*, dan Profitabilitas Terhadap Pengungkapan *Sustainability Report* (Studi Empiris Pada Perusahaan Non Keuangan periode 2014 – 2017). Sampel dalam penelitian ini sebanyak 56 dari 14 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel yang digunakan dalam penelitian adalah metode *purposive sampling*.

Hasil penelitian ini menunjukkan bahwa (1) Komite Audit tidak berpengaruh terhadap pengungkapan *sustainability report*, (2) Dewan Direksi berpengaruh negatif terhadap pengungkapan *sustainability report*, (3) Komisaris Independen berpengaruh negatif terhadap pengungkapan *sustainability report*, (4) Ukuran perusahaan (*SIZE*) berpengaruh negatif signifikan terhadap pengungkapan *sustainability report*, (5) *Return On Assets* tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*.

Kata kunci : Komite Audit, Dewan Direksi, Komisaris Independen, *SIZE*, *Return On Assets*, *Sustainability Report*



ABSTRACT

This research aims to examine the influence of Corporate Governance, SIZE, and Profitability of Sustainability Report Disclosure (Empirical Study on Non-Financial Companies period 2014 – 2017). The population in this research is Non-Financial Companies period 2014 – 2017. The sample in this research many 56 of the 14 companies criteria sampling. Sampling technique in this research that used was purposive sampling method.

The result of this research showed that (1) AuditComittee was not significant influence on sustainability report disclosure, (2) Board of Directions was significant negative influence on sustainability report disclosure, (3) Independent Commissioner was significant negative influence on sustainability report disclosure, (4) Company Size was significant negative influence on sustainability report disclosure, (5) Return On Assets was not significant influence on sustainability report disclosure.

Keywords : *AuditComittee, Board of Directions, Independent Commissioner, Size, Return On Assets, Sustainability Report*

