

ABSTRACT

This study aimed to examine and analyze the effect of Return on Assets (ROA), company size, and good corporate governance on disclosure of sustainability report. The sample used was the Indonesian Sustainability Report Award (ISRA) participating company that was listed on the Indonesia Stock Exchange in 2013-2016 and obtained 18 companies by using qualitative approach. Data analysis which is used is statistic analysis in the form of double linier regression test.

The results of this study indicate that ROA has a positive effect on sustainability report disclosure. Company size has a negative effect on sustainability report disclosure. Good corporate governance is represented by the proxy of the frequency of audit committee meetings, the frequency of board meetings, and the proportion of independent commissioners. The frequency of audit committee meetings has a negative effect on sustainability report disclosure, the frequency of board meetings does not affect the sustainability report disclosure, and the proportion of independent board members has a positive effect on sustainability report disclosure.

Keywords: *Sustainability report disclosure, Return On Asset (ROA), company size, good corporate governance*



ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *Return On Asset (ROA)*, ukuran perusahaan, dan *good corporate governance* terhadap pengungkapan *sustainability report*. Sampel yang digunakan adalah perusahaan partisipan Indonesia *Sustainability Report Award (ISRA)* yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2016 dan diperoleh 18 perusahaan dengan menggunakan pendekatan kualitatif. Analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linier berganda.

Hasil penelitian ini menunjukkan ROA berpengaruh positif terhadap pengungkapan *sustainability report*. Ukuran perusahaan berpengaruh negatif terhadap pengungkapan *sustainability report*. *Good corporate governance* diwakili dengan proksi frekuensi rapat komite audit, frekuensi rapat dewan direksi, dan proporsi dewan komisaris independen. Frekuensi rapat komite audit berpengaruh negatif terhadap pengungkapan *sustainability report*, frekuensi rapat dewan direksi tidak berpengaruh terhadap pengungkapan *sustainability report*, dan proporsi dewan komisaris independen berpengaruh positif terhadap pengungkapan *sustainability report*.

Kata Kunci: Pengungkapan *sustainability report*, *Return On Asset (ROA)*, ukuran perusahaan, *good corporate governance*

