

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas, *Leverage*, Ukuran Perusahaan, Dewan Direksi, dan Komite Audit Terhadap Pengungkapan *Sustainability Report* (Studi Empiris Pada Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Periode 2013-2016). Populasi dalam penelitian ini adalah perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia periode 2013-2016. 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) profitabilitas tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*, (2) *leverage* berpengaruh signifikan terhadap pengungkapan *sustainability report*, (3) ukuran perusahaan berpengaruh signifikan terhadap pengungkapan *sustainability report*, (4) jumlah rapat dewan direksi tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*, (5) jumlah rapat komite audit tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*.

Kata Kunci : Profitabilitas, *Leverage*, Ukuran Perusahaan, Dewan Direksi, Komite Audit, *Sustainability Report*



ABSTRACT

This research aims to examine the influence of Profitability, Leverage, Company Size, Board Directors, and Audit Committee of Sustainability Report Disclosure (Empirical Study on LQ45 company listed on Indonesia Stock Exchange Period 2013-2016). The population in this research is the LQ45 company listed on Indonesia Stock Exchange Period 2013-2016. The sample in this research many 56 of the 14 companies criteria sampling. Sampling technique in this research that used was purposive samling method.

The result of this research showed that (1) profitabiity was not significant influence of this research on sustainability report disclosure, (2) leverage was significant influence on sustainability report disclosure, (3) companyy size was significant influence on sustainability report disclosure, (4) amount board directors meetings was not influence on sustainability report disclosure, (5) amount audit committee meetings was not influence on sustainability report disclosure.

Keywords : Profitability, Leverage, Company Size, Board Directors, Audit Committee, Sustainability Report

