

ABSTRAK

Penelitian ini dilakukan untuk menganalisa pengaruh Profitabilitas (ROA), Likuiditas (CR), Kepemilikan Institusional dan Kepemilikan Publik Terhadap Pengungkapan *Sustainability Report* pada Perusahaan yang Berpartisipasi *Sustainability Reporting Award* Periode 2014-2018.

Penelitian ini menggunakan metode kausal. Sampel penelitian menggunakan metode *purposive sampling* dengan jumlah data 40 sampel dari 8 perusahaan yang berpartisipasi SRA. Variabel dependen dan independen diukur dengan skala rasio. Analisa data menggunakan Regresi Linear Berganda dengan melalui uji statistik deskriptif, uji asumsi klasik dan uji hipotesis.

Hasil dari penelitian ini menunjukkan bahwa variabel independen yaitu likuiditas (CR), kepemilikan institusional dan kepemilikan publik berpengaruh positif dan signifikan terhadap pengungkapan *sustainability report*, sedangkan variabel profitabilitas (ROA) tidak berpengaruh terhadap pengungkapan *sustainability report*.

Kata Kunci : Profitabilitas, Likuiditas, Kepemilikan Institusional, Kepemilikan Publik, *Sustainability Report*



ABSTRACT

This study aimed to: determine the effect of Profitability (ROA), Liquidity (CR), Institutional Ownership and Public Ownership on Sustainability Report Disclosure at Companies Participating in the Sustainability Reporting Award in 2014-2018.

The research method used is causal. Sampling method used purposive sampling with 40 data from 8 companies participating in SRA. Dependent variable and independent variable measured by the ratio scale. Data analysis was performed by multiple linear regression include descriptive analysis, classic assumption and hypothesis test.

The results of these research are independent variables liquidity (CR), institutional ownership and public ownership have a positive influence and significant on sustainability report disclosure, while the variabel of the profitability (ROA) have no effect on the quality of sustainability disclosure.

Keywords: Profitability, Liquidity, Institutional Ownership, Public Ownership, Sustainability Report

