

ABSTRACT

Sustainability report disclosed in Indonesia has growth in last decade. The number of company that disclose sustainability report is increasing since last 10 years. This research aimed to examine the effects of Good Corporate Governance (GCG), and Financial performances to the sustainability report disclosure quality. In this research, GCG represented by proportion of Institutional Owner, proportion of foreign Owner, and Company size, on the other hand, financial performance represented by profitability and leverage ratio. The sample of this research is all the member of Indonesia Sustainability Reporting Award 2015-2016 with some limitations. Results of this research indicate as, all the independent variable except profitability doesn't has any significant influence to dependent variable (Sustainability report disclosure quality), and variable profitability has significant influence to dependent variable. As collective variables, the independent variables has influence to the dependent variable.



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