

ABSTRACT

The Goal of this research is to examine the influence of Board of Commissioners size, Leverage, and Profitabilities, on Sustainability Report Disclosure (Empirical Study on member of Bursa Efek Indonesia and participant of Asia Sustainability Reporting Rating (2013 - 2017)).

This research consists of 9 companies which disclose sustainability reporting and fit for the research criteria, in total there are 45 samples. This study used purposive sampling method, the research used double regression method and spss as a research tool.

The result of the research showed that (1) Board of Commissioners size have no influence on sustainability report disclosure, (2) Profitability (ROA) have influence on sustainability report disclosure, (3) Leverage (DER) have no influence on sustainability report disclosure.

Key word: Board of Commissioners size, Return on Assets, Debt Equity Ratio, Sustainability Report Disclosure



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ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk menguji pengaruh Ukuran Dewan Komisaris, *Leverage*, dan Profitabilitas Terhadap *Sustainability Report Disclosure* (Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia dan mengikuti *Asia Sustainability Reporting Rating* selama periode 2013 - 2017).

Sampel dalam penelitian ini sebanyak 45 dari 9 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel yang digunakan dalam penelitian adalah metode *purposive sampling*, metode penelitian yang digunakan adalah metode regresi berganda, menggunakan alat olah spss.

Hasil penelitian ini menunjukkan bahwa (1) Ukuran Dewan Komisaris tidak berpengaruh terhadap *sustainability report disclosure*, (2) Profitabilitas (ROA) berpengaruh terhadap *sustainability report disclosure*, (3) *Leverage* (DER) tidak berpengaruh terhadap *sustainability report disclosure*.

Kata kunci: Ukuran Dewan Komisaris, *Return on Assets*, *Debt Equity Ratio*, *Sustainability Report Disclosure*



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