

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Likuiditas dan Ukuran Perusahaan Terhadap Pengungkapan *Sustainability Report* (Studi Empiris Pada Perusahaan Partisipan *Indonesia Sustainability Reporting Award* (ISRA) periode 2012 – 2017). Dalam penelitian ini profitabilitas diukur dengan *return on assets*, Likuiditas diukur dengan *current ratio* dan Ukuran Perusahaan diukur dengan *log of total asset (ln)*. *Objek penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) sekaligus perusahaan partisipan dalam Indonesia Sustainability Reporting Award selama periode 2012-2017.*

Populasi dalam penelitian ini adalah perusahaan partisipan *Indonesia Sustainability Reporting Award* periode 2012-2017. Sampel dalam penelitian ini sebanyak 36 dari 6 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel yang digunakan dalam penelitian adalah metode *purposive sampling*.

Hasil penelitian ini menunjukkan bahwa (1) *Return On Assets* tidak berpengaruh terhadap pengungkapan *sustainability report*, (2) *Current Ratio* berpengaruh positif signifikan terhadap pengungkapan *sustainability report*, (3) Ukuran Perusahaan tidak berpengaruh terhadap pengungkapan *sustainability report*.

Kata kunci : *Return On Assets, Current Ratio* , Ukuran Perusahaan, *Sustainability Report*



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ABSTRACT

This research aims to examine the influence of Profitability, Liquidity and Company Size of Sustainability Report Disclosure (Empirical Study on Participant of Indonesia Sustainability Reporting Award (ISRA) Companies period 2012 – 2017). In this study profitability is measured by return on assets, liquidity is measured by current ratio, and Company Size is measured by log of total asset (ln). The object of this research is companies listed on Indonesia Stock Exchange (IDX) during the 2012-2017 period.

The population in this research is the participant Indonesia Sustainability Reporting Award companies period 2012 – 2017. The sample in this research many 36 of the 6 companies criteria sampling. Sampling technique in this research that used was purposive sampling method.

The result of this research showed that (1) Return On Assets was not influence on sustainability report disclosure, (2) Liquidity significant positive influence on sustainability report disclosure, (3) Company Size was not influence on sustainability report disclosure.

Keywords : ROA , CR , Size , Sustainability Report

