

INTISARI

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh kinerja keuangan dan *corporate governance* terhadap pengungkapan *sustainability report*. Dalam penelitian ini kinerja keuangan diproksikan dengan profitabilitas, likuiditas, *leverage* dan aktivitas. Variabel *corporate governance* diproksikan dengan dewan komisaris, dewan direksi dan komite audit terhadap pengungkapan *sustainability report* (SR). Sampel penelitian ini dipilih dengan menggunakan metode *purposive sampling*. Jenis data yang digunakan adalah data sekunder dan sumber data diperoleh dari www.idx.co.id, Web Internal Perusahaan dan Galeri Investasi Bursa Efek Indonesia “STIESIA” Surabaya pada perusahaan BUMN periode pengamatan 2013-2015.

Teknik analisis data dalam penelitian ini menggunakan uji statistik deskriptif, analisis regresi linier berganda dan uji asumsi klasik. Melalui uji kelayakan model (*Goodness of Fit*) menyatakan bahwa profitabilitas, likuiditas, *leverage*, aktivitas, dewan komisaris, dewan direksi dan komite audit berpengaruh terhadap pengungkapan *sustainability report*, sehingga layak digunakan secara signifikan dalam penelitian selanjutnya.

Hasil hipotesis menunjukkan variabel kinerja keuangan diproksikan dengan profitabilitas, likuiditas, dan aktivitas berpengaruh positif terhadap pengungkapan *sustainability report*, sedangkan variabel *leverage* didapatkan berpengaruh negatif terhadap pengungkapan *sustainability report*. Variabel *corporate governance* diproksikan dengan dewan komisaris, dewan direksi dan komite audit, diperoleh hasil bahwa komite audit berpengaruh positif terhadap pengungkapan *sustainability report*, sedangkan dewan komisaris dan dewan direksi tidak berpengaruh terhadap pengungkapan *sustainability report*.

Kata Kunci : Kinerja Keuangan, *Corporate Governance*, *Sustainability Report*.

ABSTRACT

This research aims to obtain empirical evidence about the influence of financial performance and corporate governance on the disclosure of sustainability report. In this research the financial performance is proxied with profitability, liquidity, leverage and activity. Corporate governance variables are proxied by boards of commissioners, boards of directors and audit committees on sustainability report disclosure (SR). The sample of this research is chosen by using purposive sampling method. The data type that used is secondary data and data source obtained from www.idx.co.id, Internal Web Company and Investment Gallery of Indonesia Stock Exchange "STIESIA" Surabaya in state-owned company of observation at the 2013-2015 period.

Data analysis techniques in this research using descriptive statistical test, multiple linear regression analysis and classical assumption test. Through the Goodness of Fit, the profitability, liquidity, leverage, activity, board of commissioners, board of directors and audit committee influence the disclosure of sustainability report, so it is feasible to be used significantly in the next research.

The result of hypothesis shows that financial performance variable is proxied with profitability, liquidity, and activity have positive influence to sustainability report disclosure, while leverage variables have negative influence on sustainability report disclosure. Corporate governance variables are proxied by the commissioners boards, directors boards and audit committee. The result shows that audit committee has positive influence on sustainability report disclosure, while board of commissioners and board of directors have no influence on sustainability report disclosure.

Keywords: Financial performance, corporate governance and sustainability report.