

## INTISARI

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang Faktor-Faktor Yang Mempengaruhi Tingkat Pengungkapan *Sustainability Report*. Dalam penelitian ini kinerja keuangan diproksikan dengan *Sustainability Report* (SR).

Sampel penelitian ini dipilih dengan menggunakan metode *purposive sampling*. Jenis data yang digunakan adalah data dokumenter dan sumber data diperoleh dari [www.idx.co.id](http://www.idx.co.id), Web Internal Perusahaan dan Galeri Investasi Bursa Efek Indonesia “STIESIA” Surabaya. Teknik analisis data dalam penelitian ini menggunakan uji asumsi klasik dan analisis regresi linier berganda.

Melalui uji kelayakan model (*Goodness of Fit*) menyatakan bahwa profitabilitas, likuiditas, *leverage*, ukuran perusahaan, aktivitas perusahaan, komite audit, dan dewan direksi untuk menjelaskan variabel *Sustainability Report* (SR). Selain itu, hasil uji t menunjukkan bahwa Komite Audit berpengaruh positif terhadap tingkat pengungkapan *Sustainability Report* dan *Leverage* berpengaruh negatif terhadap tingkat pengungkapan *Sustainability Report*, sedangkan Profitabilitas, Likuiditas, Ukuran Perusahaan, Aktivitas Perusahaan, dan Dewan Direksi tidak berpengaruh terhadap tingkat pengungkapan *Sustainability Report*.

**Kata Kunci:** Profitabilitas, Likuiditas, *Leverage*, Ukuran Perusahaan, Aktivitas Perusahaan, Komite Audit, Dewan Direksi, *Sustainability Report*.

## ABSTRACT

This research is meant to obtain empirical evidences about some factors which influence the level of Sustainability Report disclosure. In this research the financial performance is proxy by the Sustainability Report (SR).

The research samples have been selected by using purposive sampling method. The data is the documentary data and the source of data has been obtained from the official website i.e. [www.idx.co.id](http://www.idx.co.id), the internal web of the company and the STIESIA Surabaya Invesment Galery of Indonesia Stock Exchange. The data analysis technique has been done by using multiple linear regressions.

By using the Goodness of Fit test, it can be stated that profitability, liquidity, leverage, firm size, corporate activity, audit committee, and board of directors are used to explain the variable of Sustainability Report (SR). Moreover, the result of the t test shows that Audit committee has positive influence to the level of Sustainability Report disclosure and Leverage has negative influence to the level of Sustainability Report disclosure whereas profitability, liquidity, firm size, corporate activity, and board of director do not have any influence to the level of Sustainability Report disclosure.

Keywords: Profitability, liquidity, leverage, firm size, corporate activity, audit committee, board of directors, sustainability Report.