RINGKASAN

Penelitian ini merupakan penelitian kuantitatif. Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi pengungkapan *sustainability report*. Faktor-faktor tersebut antara lain dewan komisaris independen, komite audit, dewan direksi, profitabilitas, likuiditas dan ukuran perusahaan. Penelitian ini dilakukan terhadap perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2012-2014. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* dan diperoleh sebanyak 35 perusahaan. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi berganda.

Hasil penelitian yang diperoleh menunjukkan bahwa dewan komisaris independen berpengaruh negatif terhadap pengungkapan *sustainability report*. Profitabilitas berpengaruh positif terhadap pengungkapan *sustainability report.* Sedangkan komite audit, dewan direksi, likuiditas dan ukuran perusahaan tidak berpengaruh terhadap pengungkapan *sustainability report*.

Kata Kunci: *sustainability report*, dewan komisaris independen, komite audit, dewan direksi, profitabilitas, likuiditas, ukuran perusahaan.

SUMMARY

This study is a quantitative research. The purpose of this study was to examine the factors which affecting the disclosure of sustainability report. The factors are board of commissioner independence, audit committee, board of directors, profitability, liquidity and firm size. This research used companies that listed in Indonesia Stock Exchange from 2012-2014. The sampling method using a purposive sampling and there are 35 companies. Hypothesis testing on this research was done by the multiple regression analysis.

The result shows that those such as board of commissioner independence have negative affect on sustainability report. Profitability have positive affect on sustainability report. Meanwhile, audit committee, board of directors, liquidity and firm size have no affect on sustainability reporting disclosure.

Keywords: sustainability report, board of commissioner independence, audit committee, board of directors, profitability, liquidity, firm size.