

ABSTRACT

this study aims to analyze the effect of financial performance using profitability, liquidity, leverage, activity ratio and corporate governance through audit committee, board of director, institutional ownership and managerial ownership as a proxy. Sustainability report acts as a dependent variable in this study. population in this study are companies which are participated in Indonesia Sustainability Report Award (ISRA) with GRI-Guidelines standar including 79 items. Samples are 32 companies using 4-years of observation. the method that is used for data retrieval is documentaion method of analyzing financial report for Go Public company which is being nominated for ISRA. Data analysis method that is used in this study is multiple linear regression. the result from this study shows that profitability, liquidity, leverage, activity ratio, audit committee and board of director are significantly affected to sustainability report disclosure shile institutional ownership and managerial ownership is not significantly affected to sustainability report disclosure.

Keyword: Profitabilitas(ROA), Likuiditas (CR), Leverage (DER), Activity (TATO), Corporate Governance (GCG), Audit Committee, board of directors, institusional ownership, managerial ownership, Sustainability Report (SR)



ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kinerja keuangan yang diproksikan dengan rasio profitabilitas, likuiditas, leverage aktivitas dan Corporate Governance yang diproksikan dengan komite audit, dewan direksi, kepemilikan institusional dan kepemilikan manajerial. Sustainability report merupakan variabel dependen dalam penelitian ini. Populasi dalam penelitian adalah perusahaan yang menjadi peserta dalam Indonesia Sustainability Report Award (ISRA) secara berturut – turut selama periode 2011 – 2014 dengan standar GRI-Guidelines G3 dengan 79 item. Sampel penelitian ini ada 32 perusahaan dengan 4 tahun pengamatan. Metode pengambilan data yang digunakan adalah metode dokumentasi analisis isi laporan keuangan perusahaan Go Public yang menjadi nominasi ISRA. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik regresi linear berganda. Hasil dalam penelitian ini menunjukkan bahwa rasio profitabilitas, likuiditas, leverage, aktivitas, komite audit dan dewan direksi berpengaruh signifikan terhadap pengungkapan sustainability report sedangkan kepemilikan institusional dan kepemilikan manajerial tidak berpengaruh signifikan terhadap pengungkapan Sustainability Report.

Kata kunci : Profitabilitas(ROA), Likuiditas (CR), Leverage (DER), Aktivitas (TATO), Corporate Governancer (GCG), Komite Audit, dewan Direksi, Kepemilikan Institusional, Kepemilikan Manjerial, Sustainability Report (SR)