

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan dan *corporate governance* terhadap pengungkapan *sustainability report* pada perusahaan industri pengelola sumber daya alam dan perusahaan manufaktur pada periode 2015-2017. Kinerja keuangan diukur dengan menggunakan *Return on Asset* (ROA) dan *Debt to Equity Ratio* (DER), sedangkan *corporate governance* diukur dengan komite audit dan dewan direksi. *Sustainability report* diukur dengan *Sustainability Report Disclosure Index*. Sampel yang digunakan dalam penelitian ini adalah 12 perusahaan yang dipilih melalui teknik *purposive sampling*. Data dianalisis dengan menggunakan *Statistical Package for the Social Sciences* (SPSS) 22.

Hasil penelitian menunjukkan bahwa ROA, komite audit, dan dewan direksi berpengaruh signifikan terhadap pengungkapan *sustainability report* dan DER tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*.

Kata kunci : *Sustainability report*, Profitabilitas, *Leverage*, Komite Audit, Dewan Direksi

ABSTRACT

This study aims to examine the effect of financial performance and corporate governance on the sustainability report disclosure in natural resource management companies and manufacturing companies in the period 2015-2017. Financial performance is measured using Return on Assets (ROA) and Debt to Equity Ratio (DER), while corporate governance is measured by the audit committee and board of directors. Sustainability report is measured by the Sustainability Report Disclosure Index. The sample used in this study was 12 companies selected through purposive sampling technique. Data were analyzed using Statistical Package for Social Sciences (SPSS) 22.

The results showed that ROA, audit committee, and board of directors had a significant effect on sustainability report disclosure and DER did not significantly influence disclosure of sustainability report.

Keywords: *Sustainability report, Profitability, Leverage, Audit Committee, Board of Directors*