

## ABSTRAK

*This study aims to analyze the influence of profitability, liquidity, leverage, industry type, corporate size and corporate governance on the sustainability report publication (in non-financial companies listed on the Indonesia Stock Exchange). Dependent variable in this research is sustainability report publication measured by Sustainability Report Disclosure (SRD), independent variable in this research is profitability measured by Return on Equity (ROE), liquidity measured with current ratio, leverage as measured by debt to equity ratio (DER), industry type measured with high or low profile category, size is regulated with total asset logarithm, corporate governance as measured by the frequency meetings of members of the audit committee and of the board of directors.*

*The population in this study includes all non-financial companies listed in Indonesia Stock Exchange period 2013 – 2015 which publishes sustainability report. The method used to determine the sample research is purposive sampling method, so that obtained 51 sample companies from 17 companies listed on the Indonesia Stock Exchange. The analytical method used in this research is Best Linear Unbiased Estimation (BLUE).*

*The results of this study indicate that profitability (ROE) and firm size have positive and significant influence on sustainability report publication, liquidity (current ratio), audit committee and board of directors have negative and insignificant effect on sustainability report publication, leverage and industry type have negative and insignificant effect on publication sustainability report.*

**Keywords:** *Profitability (Return On Equity), Liquidity (Current Ratio), Leverage (Debt to Equity Ratio), Industry Type, Firm Size, Audit Committee, Board of Directors*