

ABSTRACT

This study aims to analyze the influence of company characteristics which include Profitability, Leverage, and firm size while corporate governance includes the audit committee, board of directors, and governance committee on the publication of sustainability reports.

The population included in the LQ45 category of companies listed on the Indonesia Stock Exchange is 34 companies. Sampling using purposive sampling method. The data used in this study are secondary data. The research began in 2012-2016 and was conducted with logistic regression.

The results showed that Profitability, Leverage, board of directors, and Audit committee had a significant positive effect while the governance committee had a positive but not significant effect and the size of the company had a negative and not significant effect on the publication of sustainability report.

Keywords: Profitabilitis, Leverage, board of directors, audit committee and sustainability report.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik perusahaan yang meliputi Profitabilitas, *Leverage*, dan ukuran perusahaan sedangkan *corporate governance* yang meliputi Komite audit, dewan direksi, dan *governance committee* terhadap publikasi *sustainability report*.

Populasi yang termasuk dalam kategori perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia berjumlah 34 perusahaan. Pengambilan sampel menggunakan metode *purposive sampling*. Data yang dipergunakan dalam penelitian ini data sekunder. Penelitian dimulai tahun 2012 – 2016 dan diolah dengan regresi logistik.

Hasil penelitian menunjukkan bahwa Profitabilitas, *Leverage*, dewan direksi, dan komite Audit berpengaruh positif yang signifikan sedangkan *governance committee* berpengaruh positif namun tidak signifikan dan ukuran perusahaan berpengaruh negatif dan tidak signifikan terhadap publikasi *sustainability report*.

Kata Kunci : Profitabilitas, *Leverage*, dewan direksi, komite audit dan *sustainability report*.