

***DETERMINANTS OF SUSTAINABILITY REPORT DISCLOSURE ON LQ45
COMPANY IN INDONESIA STOCK EXCHANGE***

By Dewi Cahyati

Abstract

This research is quantitative study which aimed to determine the effect of profitability as measured by return on assets, the size of the company measured by the logarithm natural of total assets and leverage as measured by debt to assets on sustainability report disclosure as measured by sustainability report disclosure index on LQ45 company in Indonesia Stock Exchange in the 2016-2020 research year. The population for this study were all LQ45 companies in Indonesia Stock Exchange. The samples for this study were 12 companies selected using purposive sampling method. The analysis technique used is Panel Data Regression Analysis with programs E-Views 10 and Microsoft Excel 2019. This study proves that profitability has no effect on sustainability report disclosure, and firm size has positive and significant effect on sustainability report disclosure, while leverage has negative and significant effect on sustainability report disclosure

Keywords: Profitability, Company Size, Leverage and Sustainability Report Disclosure

DETERMINAN SUSTAINABILITY REPORT DISCLOSURE PADA PERUSAHAAN LQ45 DI BURSA EFEK INDONESIA

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Abstrak

Kajian ini tergolong sebagai penelitian kuantitatif guna mencari tahu seberapa pengaruhnya pengukuran profitabilitas menggunakan *return on assets*, ukuran perusahaan yang ditentukan ukurannya menggunakan logaritma natural dari total assets dan leverage yang ditentukan ukurannya menggunakan *debt to assets* terhadap pengungkapan sustainability report yang ditentukan ukurannya mempergunakan sustainability report disclosure index pada perusahaan LQ45 di Bursa Efek Indonesia pada tahun penelitian 2016-2020. Populasi pada kajian ini ialah semua perusahaan LQ45 di Bursa Efek Indonesia. Sampel pada kajian ini ialah 12 perusahaan yang terpilih melalui metode purposive sampling. Teknik analisis yang dipergunakan, yaitu Analisis Regresi Data Panel berprogram E-Views 10 dan Microsoft Excel 2019. kajian ini membuktikan jika profitabilitas tidak memengaruhi pengungkapan laporan berkelanjutan, dan ukuran perusahaan memengaruhi positif dan bermakna bagi pengungkapan laporan berkelanjutan, sedangkan leverage memengaruhi negatif dan bermakna bagi pengungkapan laporan berkelanjutan.

Kata Kunci: Profitabilitas, Ukuran Perusahaan, Leverage dan Sustainability Report Disclosure