

THE INFLUENCE OF INSTITUTIONAL OWNERSHIP, AUDIT COMMITTEE, BOARD OF DIRECTORS, AND LEVERAGE ON SUSTAINABILITY REPORT DISCLOSURE

By

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Abstract

The purpose of this study is to examine the influence of Institutional Ownership, Audit Committee, Board Of Directors, and Leverage on Sustainability Report Disclosure. Sample in this research a number of 11 non financial companies in Indonesia Stock Exchange period 2014-2016 with purposive sampling method. Data obtained from annual reports and sustainability report that has been published on company websites. The analysis technique of this research include statistic descriptive analysis, test classic assumptions, hypothesis testing and multiple linier regression with significance level of 5%. The results of this study indicate that Institutional Ownership, Audit Committee, Board Of Directors has no significant effect on Sustainability Report Disclosure. While Leverage has negative significant effect on Sustainability Report Disclosure.

Keywords: Institutional Ownership, Audit Committee, Board Of Directors, Leverage and Sustainability Report Disclosure.

**PENGARUH KEPEMILIKAN INSTITUSIONAL, KOMITE
AUDIT DAN DEWAN DIREKSI SERTA *LEVERAGE*
TERHADAP PENGUNGKAPAN *SUSTAINABILITY REPORT***

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Kepemilikan Institusional, Komite Audit, Dewan Direksi, dan *Leverage* terhadap Pengungkapan *Sustainability Report*. Sampel dalam penelitian ini berjumlah 11 perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2016 metode *purposive sampling*. Data diperoleh dari *annual report* dan *sustainability report* perusahaan yang telah di publikasi pada website perusahaan. Teknik analisis yang digunakan meliputi analisis statistik deskriptif, uji asumsi klasik, uji hipotesis, dan analisis linier berganda. Hasil penelitian menunjukkan bahwa Kepemilikan Institusional, Komite Audit, dan Dewan Direksi berpengaruh tidak signifikan terhadap Pengungkapan *Sustainability Report*. Sedangkan *Leverage* berpengaruh signifikan negatif terhadap Pengungkapan *Sustainability Report*.

Kata Kunci: Kepemilikan Institusional, Komite Audit, Dewan Direksi, *Leverage* dan Pengungkapan *Sustainability Report*.