ABSTRACT

This research aims at analyzing the influence of the institutional ownership, foreign ownership, audit committee, Board of Directors, Board of Commissioners, and company measure toward the sustainability report of the companies listed in Indonesian Stock Exchange (Bursa Efek Indonesia) period 2013-2015. The samples are taken using the purposive sampling technique. The companies being the samples are 14 companies. Therefore, the number of the samples for the 3 years observation periods are 42 samples publishing the sustainability report and providing the all data needed in this research. The data is analyzed using multiple linear regression model with the software of IBM Statistical Package for Social Science (SPSS) Statistic Version 23.0.

The research result shows that there is a positive and significant influence between the foreign ownership, the measure of the Board of Directors, the measure of the Board of Commissioners toward the sustainability report with the significance value of 0.047; 0.006; and 0.001. There is no significant influence among the institutional ownership, audit committee, and company measure toward the sustainability report.

Keywords: Sustainability Report, Institutional Ownership, Foreign Ownership, the Board of Directors, the Board of Commissioners, and the Company Measure