

ABSTRACT

This study aims to analyze the effect of corporate governance mechanism and financial performance on the disclosure of sustainability report on the companies listed in Islamic securities list/ daftar efek syariah (DES) in 2013-2015. The corporate governance which were used including managerial ownership, institutional ownership, foreign ownership, and governance committee while financial performance was measured using profitability.

The research samples were the companies listed in Islamic securities list in 2013-2015 using purposive sampling method. Based on that criterion, there were 12 companies gained as the research samples for each research period. The research hypothesis was tested using multiple linear regression.

The result of the study showed that governance committee had a significant effect on the disclosure of sustainability report. meanwhile, managerial ownership, institutional ownership, foreign ownership and profitability did not have a significant effect on the disclosure of sustainability report.

Keywords : *disclosure of sustainability report, managerial ownership, institutional ownership, foreign ownership, governance committee, profitability*