

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh rapat dewan direksi, rapat komite audt, ukuran dewan komisaris, proporsi dewan komisaris independen, profitabilitas, likuiditas, *leverage*, ukuran, umur, terhadap pengungkapan *sustainability report* dan dampaknya pada reaksi pasar. Populasi penelitian ini adalah perusahaan yang terdaftar di BEI (Bursa Efek Indonesia) pada tahun 2013-2016. Pemilihan sampel penelitian ini menggunakan metode *purposive sampling*. Berdasarkan metode *purposive sampling*, jumlah sampel perusahaan yang mengungkapkan *sustainability report* adalah 32 perusahaan. Alat analisis untuk menguji hipotesis yaitu analisis regresi dengan menggunakan program SPSS 16.0.

Hasil penelitian ini menunjukkan bahwa rapat komite audit, profitabilitas, umur perusahaan, berpengaruh positif terhadap pengungkapan *sustainability report*. Sedangkan variabel rapat dewan direksi, ukuran dewan komisaris, proporsi dewan komisaris independen, likuiditas, *leverage*, ukuran dan dampak *sustainability report* pada *abnormal return* tidak terdapat pengaruh yang signifikan.

**Kata Kunci:** Rapat Dewan Direksi, Rapat Komite Audt, Ukuran Dewan Komisaris, Proporsi Dewan Komisaris Independen, Profitabilitas, Likuiditas, *Leverage*, Ukuran, Umur, *Abnormal Return*, *Sustainability Report*.

## ABSTRACT

*This study to examine the effect of board meetings, audit committee meetings, board size, proportion of independent board of commissioners, profitability, liquidity, leverage, size, age, disclosure of sustainability reports and their impact on market reaction. The population of this study is a company listed on the IDX (Indonesia Stock Exchange) in 2013-2016. Selection of this research sample using purposive sampling method. Pursuant to purposive sampling method, amount of sample of company expressing sustainability report is 32 company. Analytical tool to test the hypothesis of regression analysis using SPSS 16.0 program.*

*The results of this study indicate that audit committee meetings, profitability, age of the company, positively affect the disclosure of sustainability report. While the board of directors meeting variables, board size, proportion of independent board of commissioners, liquidity, leverage, size and impact of sustainability report on abnormal return no significant effect.*

**Keywords:** *Board of Directors Meeting, Audit Committee Meetings, Board of Commissioners Size, Proportion of Independent Board of Commissioners, Profitability, Liquidity, Leverage, Size, Age, Abnormal Return, Sustainability Report.*