ABSTRACT

This research aims to know: (1) the positive effect of firm size to the triple bottom line disclosure, (2) the negative of leverage to the triple bottom line disclosure, 3) the positive affect of profitability to the triple bottom line the disclosure, (4) the positive affect of liability to the triple bottom line disclosure, (5) the positive affect of industry types to the triple bottom line disclosure, (6) the positive affect of foreign ownership to the triple bottom line disclosure (7) the positive affect the board of commissioners to the triple bottom line disclosure (8) the positive affect the size of the board audit committee to the triple bottom line disclosure.

The population in this study were all companies that have been listed in the Indonesia Stock Exchange 2016 period. The number of samples of the research are 450 companies. The sample taken with the purposive sampling, is using certain criteria in sampling. The analysis method in this research is Multiple Regression Analysis.

The results of this research indicate that only variable of company size and type industry affect to the triple bottom line disclosure. Another variables in this research such as leverage, profitability, likuidity, industry types, foreign ownership, board of audit committee haven’t affect to the triple bottom line disclosure.

Keyword: Company Size, Leverage, Profitability, Liquidity, Industry Type, Foreign Ownership, Board of Commissioners, , Board of Audit Committee, Triple Bottom Line Disclosure.