

## INTISARI

Tujuan dari penelitian ini adalah untuk menganalisis profitabilitas, *leverage*, ukuran perusahaan, rapat dewan komisaris, *governance committee*, dan kepemilikan manajerial. Sampel penelitian ini diambil dari perusahaan yang terdaftar di Bursa Efek Indonesia, dengan periode pengamatan dari tahun 2013. Dengan menggunakan metode *purposive sampling*. Penelitian ini mengumpulkan data dari 226 perusahaan. Penelitian ini menggunakan regresi linier berganda. Hasil menunjukkan bahwa ukuran perusahaan berpengaruh positif terhadap pengungkapan *sustainability reporting*. Sedangkan, profitabilitas, *leverage*, pertemuan dewan komisaris *governance committee*, dan kepemilikan manajerial tidak berpengaruh terhadap *sustainability reporting*.

**Kata Kunci :** Profitabilitas, *Leverage*, Ukuran perusahaan, Rapat dewan komisaris, *Governance committee*, Kepemilikan manajerial, *Sustainability reporting*

## **ABSTRAC**

*The objective of this study is to analyze profitability, leverage, firm size, the meeting of the board of commissioners, governance committee, and of managerial ownership. The samples of this study were taken from companies listed on Indonesia Stock Exchange, with observation period of 2013. By employing purposive sampling method, the study collected data from 226 companies. The study uses linear regression. The results show that firm size have effect positively on sustainability report disclosure. While, profitability, leverage, the meeting of the board of commissioners, governance committee, and of managerial ownership do not have effect on sustainability report disclosure.*

**Key Words :** *profitability, leverage, firm size, the meeting of the board of commissioners, governance committee, of managerial ownership, Sustainability reporting*