

**PENGARUH *GOOD CORPORATE GOVERNANCE*, *PROFITABILITAS*
TERSHADAP *SUSTAINABILITY REPORT DISCLOSURE* PADA
PERUSAHAAN DI BURSA EFEK INDONESIA**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan menguji pengaruh *Good Corporate Governanace*, *Profitabilitas* terhadap *Sustainability Report Disclosure*. Variabel independen *Good Corporate Governance* diprosikan dengan *Komite Audit*, *Dewan Direksi*, *Dewan Komisaris Independen*, *Kepemilikan Manajerial*, *Kepemilikan Institusional*. Dan *Profitabilitas* diukur dengan menggunakan ROA. Variabel dependen *Sustainability report* diukur dengan menggunakan pedoman GRI G4 dan GRI Standards. Populasi penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indondonesia periode 2016-2018. Metode pengambilan sampel menggunakan *purposive sampling* dan dipilih 68 perusahaan sebagai sampel. Analisis yang digunakan dalam penelitian ini menggunakan model analisis regresi linier berganda yang diproses dengan perangkat lunak SPSS 20. Hasil penelitian menunjukkan bahwa *Komite audit* tidak berpengaruh terhadap *sustainability report disclosure*, *dewan direksi* berpengaruh positif signifikan terhadap *sustainability report disclosure*, *dewan komisaris independen* berpengaruh positif signifikan terhadap *sustainability report disclosure*, *kepemilikan manajerial* berpengaruh negatif signifikan terhadap *sustainability report disclosure*, *kepemilikan institusional* tidak berpengaruh terhadap *sustainability report disclosure*, dan *profitabilitas* berpengaruh positif signifikan terhadap *sustainability report disclosure*.

Kata Kunci: *Good Corporate Governance*, *Profitabilitas*, *Sustainability Report*, *GRI*

**THE EFFECT OF GOOD CORPORATE GOVERNANCE,
PROFITABILITAS ON SUSTAINABILITY REPORT DISCLOSURE IN
COMPANIES IN INDONESIA STOCK EXCHANGE**

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ABSTRACT

This study aims to analyze and test the effect of Good Corporate Governance, Profitability on the Disclosure of Sustainability Reports. Independent corporate governance variables are proxied by the Audit Committee, the Board of Directors, the Board of Independent Commissioners, Managerial Ownership, and Institutional Ownership. And Profitability is measured using ROA. Sustainability report dependent variable was measured using the new GRI G4 and GRI Standards. The population of this research is companies listed on the Indonesia Stock Exchange for the period 2016-2018. The sampling method used was purposive sampling and 68 companies were selected as samples. The analysis used in this study uses multiple linear regression model analysis that is close to SPSS 20 software. The results show that the audit committee has no effect on the disclosure of sustainability reports, the board of directors has a significant positive effect on the disclosure of sustainability reports, the independent board of commissioners has a significant positive effect on Disclosure of sustainability reports, managerial ownership has a significant negative effect on disclosure of sustainability reports, institutional ownership has no effect on disclosure of sustainability reports, and profitability has a significant positive effect on disclosure of sustainability reports.

Keywords: *Good Corporate Governance, Profitabilitas, Sustainability Report, GRI*