

ABSTRACT

This study aims to test the influence of profitability, leverage, company size and board of commissioners on the disclosure of sustainability report (SR) on all mining companies that have been listed on the Indonesia Stock Exchange (IDX) for the period 2018 to 2019. The sample from this study is all mining companies that have been listed on the Indonesia Stock Exchange (IDX) for the period 2018-2019 with the acquisition of the number of company data as many as 48 companies that meet the criteria in the study and use the reference GRI-G4. This study uses 4 theories, namely stakeholder theory, legitimacy theory, triple bottom line concept, and CSR pyramid theory. In this study used multiple regression analysis to test the influence of each variable. In accordance with the results of the study, it was obtained that profitability has a positive and insignificant effect on the disclosure of sustainability report (SR). This is not only influenced by the high profit position owned by a company, but more influenced by the existence of all elements of more fundamental financial performance. The results of the study of leverage variables, showed that leverage negatively and significantly influenced the disclosure of sustainability report. The smaller the leverage of a company, the greater the level of disclosure of Sustainability Report (SR). The results of the research of the company's variable size are negative and insignificant to the disclosure of Sustainability Report (SR). This explains that the negative influence, which means showing that the larger the size of the company, the decrease in the number of disclosures sustainability report (SR). Then, the results of the study from the variable board of commissioners explained that it has a positive and significant result to the disclosure of sustainability report (SR). The Board of Commissioners is able to perform well and implement the supervisory function of the company's financial performance, so as to encourage management to improve its performance in terms of better and quality information disclosure in the Sustainability Report (SR) as a whole.

Keywords: Profitability, Leverage, Company Size, Board of Commissioners, Disclosure Sustainability Report (SR)