# *ABSTRACT*

*The purpose of this study was to examine the effect of company performance and good corporate governance on the disclosure of sustainability reports in all companies listed on the Indonesia Stock Exchange for the period 2018 to 2020. The company's performance in this study was assessed from profitability, leverage, and liquidity. for good corporate governance in this study assessed by the audit committee and the independent board of commissioners. This research is a quantitative research with a causal approach. The sample of this research is all non-financial companies listed on the Indonesia Stock Exchange for the period 2018--2020 with a total of 20 companies. Data collection was carried out using documentation techniques obtained through the website of each company and the idx.co.id website. The data analysis technique in this study uses multiple regression analysis method to test the effect of each variable with the SPSS version 21 application. The results of this study indicate that profitability, leverage, liquidity , audit committee has no effect on the disclosure of the sustainability report and the independent board of commissioners has effect on the disclosure of the sustainability report. Theoretically, this research supports the stakeholder theory and legitimacy theory, companies with high levels of profitability certainly feel no need to publish other reports outside of financial statements that will interfere with the success of financial reports, but companies with low profitability try to publish sustainability reports as a way for companies to continue to provide a positive image in the eyes of the public and investors in order to continue to support the survival of the company.*



*Keywords: Profitability, Leverage, Liquidity, Audit Committee, Independent Board of Commissioners, Sustainability report*