

ABSTRACT

Mindset or way of view that the company should prioritize profit oriented began a lot of questioned after many occurrence of various damage both social and environment as impact of company activity in reaching profit. The many problems that cause environmental issues as a result of development activities, encourage the creation of environmentally sound industries. Along with the development of CSR, the company began to realize to reveal a report that is not only based on the single bottom line, the company's financial condition but based on the triple bottom line, in addition to financial information also provides social and environmental information, which is then called sustainability report .

This study aims to get empirical evidence about corporate governance, size, and financial performances to SR disclosure on an All Firm Except Financial Firm Which Listed on The Indonesia Stock Exchange in 2013-2015 Period.

The method of data collection is done by documentation of data sourced from the sustainability report and annual report published by Indonesia Stock Exchange (IDX). By using purposive sampling techniques, it was found that the samples of this study were 11 companies from All Firm Except Financial Firm which listed on Indonesia Stock Exchange (IDX) in 2013 – 2015 Period.

Using Eviews 9, the independent variables which were Governance Committee, Audit Committee, Board of Directors, Board of Commissioners, Size, Profitability, Liquidity, Leverage tested simultaneously and resulted a significant influence to SR disclosure. The partial test results were that Board of Directors had a negative significant influence to SR disclosure. While Governance Committee, Audit Committee, Board of Commissioners, Size, Profitability, Liquidity, Leverage did not have significant influence to Sustainability Reporting disclosure.

Keywords : *Corporate Governance, Size, Profitability, Liquidity, Leverage, Disclosure of Sustainability Reporting.*

