

ABSTRACT

Sustainability report is a report that contains practices in measuring and disclosing the company's social and environmental activities, as a responsibility to internal and external stakeholders regarding the organization's performance in realizing sustainable development goals. Companies are expected to be able to disclose sustainability report as a form of transparency, accountability, and corporate responsibility to investors and other stakeholders. The existence of a framework of social responsibility reporting concepts that can be used is the Global Reporting Initiative (GRI) in the form of sustainability reports. However, not a few companies have not disclosed social responsibility activities in a company sustainability report.

This research aims to obtain empirical evidence regarding the effect of managerial ownership, institutional ownership and independent board of commissioners on the disclosure of the Sustainability Report. The object of research used is non-banking and non-financial companies listed in Indonesia Stock Exchange (IDX) Period Year 2014-2016.

Methods of data collection is done by documentation of data sourced from the sustainability report and annual report published through Indonesia Stock Exchange. Based on sample collection using purposive sampling, the number of samples from this research are 12 non banking and non-financial companies listed in Indonesia Stock Exchange (IDX) Period Year 2014-2016. the analytical technique used in this study used descriptive statistical analysis and panel data regression

Based on the test results using Eviews version 9 software, simultaneously independent variables consisting of managerial ownership, institutional ownership and independent board of commissioners have a significant influence on Sustainability Report disclosure. Partially shows the result that managerial ownership and independent board of commissioners have a negative influence on Sustainability Report disclosure, while institutional ownership has no effect on Sustainability Report disclosure.

Keyword : *Managerial Ownership, Institutional Ownership, Independent Board of Commissioners, Sustainability Report Disclosure.*