

ABSTRACT

The sustainability report is different from the financial statements. Aside from being a supporter of sustainable development, this report is expressed as a form of corporate commitment to the community and the environment around the company. One of the benefits of sustainability report disclosure is that it can be a media of information for internal and external stakeholders to measure what a company's management do about their social responsibilities.

The Global Reporting Initiative (GRI) G4 is a guidelines in measuring the sustainability report disclosure consisting of 91 items which will be calculated with Sustainability Report Disclosure Index (SRDI). The SRDI calculation is performed by giving a score 1 if an item is disclosed, and 0 if not disclosed. After scoring the entire item, then summed up to get the total score for each company.

Population in this study refers to the company listed in Indonesia Stock Exchange Period 2014-2016. The technique use in this study is purposive sampling and 19 sample of company were selected with in the period of three years, so there were altogether 57 sample data of companies listed in Indonesia Stock Exchange period 2012-2016.

This study aims to examine the effect simultaneously and partially between Return on Assets (ROA), Debt to total Asset Ratio (DAR), Current Ratio (CR), Total Asset Turnover (TAT), and Dividend Payout Ratio (DPR) to sustainability disclosure report on companies listed on the BEI period 2014-2016. Methods of data analysis in this research is panel data regression analysis using Eviews version 9.

Based on the result of the research shows that simultaneously Return on Asset (ROA), Debt to total Asset Ratio (DAR), Current Ratio (CR), Total Asset Turnover (TAT), and Dividend Payout Ratio (DPR) have significant effect on sustainability report disclosure. While partially, ROA has significant positive effect on sustainability report disclosure, CR has significant positive effect on sustainability report disclosure, and DPR has significant positive effect on sustainability report disclosure, DAR has no effect on sustainability disclosure report and also TAT has no effect on sustainability disclosure report.

Kata Kunci: *Sustainability Report, Return on Asset, Debt to total Asset Ratio, Current Ratio, and Total Asset Turnover.*