

## **ABSTRACT**

*The emergence of social and environmental problems due to irresponsible economic activities make economic subjects aware that the current business orientation does not only refer to profit, but it is now oriented to profit, people, and plant. This is done in order to carry out sustainable economic activities. In this global era, sustainability reports are present as a trend which reveals what kind of contributions the company has given to the community and the environment around it.*

*This study aims to analyze factors that influence companies in disclosing sustainability reports. This study intends to determine the associate of independent variables both simultaneously and partially. This study uses profitability (ROA), leverage (DER), firm size, and public share ownership as independent variables and disclosure of sustainability reports as the dependent variable.*

*The population in this study are non-financial companies which listed in the Indonesia Stock Exchange in 2015-2017. The sampling technique used was purposive sampling and obtained 19 companies with a research period of 3 years, resulting in 57 sample data. The method of data analysis in this study is panel data regression analysis using evIEWS 9 software.*

*The results showed that profitability, leverage, company size, and public share ownership simultaneously influence the disclosure of sustainability reports. While partially profitability has a positive effect on disclosure of sustainability reports, public ownership has a negative effect on disclosure of sustainability reports, while leverage and company size do not affect the disclosure of sustainability reports.*

*Companies with high profitability and low public share ownership to carry out corporate social responsibility activities and their disclosures in a sustainability report so that the company's image gets better and obtains community legitimacy for the impact of the company's operations, especially for companies listed on the Indonesia Stock Exchange.*

**Keywords: Firm Size, Leverage, Profitability, Public Share Ownership, Sustainability Reporting Disclosure**