

ABSTRACT

Today the company reports are no longer only in the economic aspects but also pay attention to the social aspects. The existence of regulations from the government and requests from investors to companies to disclose their sustainability reports encourages companies to start paying attention to their company's sustainability reports.

This study aims to determine the effect of profitability, company size, sales growth, corporate governance on sustainability reports on companies listed on the Indonesia Stock Exchange in 2016-2017. The data used in this study were obtained from financial report data taken from the official website of the Indonesia Stock Exchange and the sustainability report of each company's website.

The population in this study are companies listed on the Indonesia Stock Exchange 2016-2017. The sampling technique used was purposive sampling and obtained 25 companies with a research period of 2 years, resulting in 31 sample data. The method of data analysis in this study is panel data regression analysis using software reviews 9.

The results of the study show that simultaneously profitability, company size, sales growth, corporate governance have a significant effect on sustainability reports. Partially profitability has a significant effect on the positive direction of the sustainability report. The size of the company does not significantly influence the negative direction of the sustainability report. Sales growth has no significant effect on the negative direction of the sustainability report. Corporate governance does not significantly influence the negative direction of the sustainability report.

The results of this study are expected to provide an overview to the company regarding the factors that must be considered in disclosing the sustainability report. And it is expected to provide a general picture to the public or investors regarding the disclosure of sustainability reports so that the public and investors contribute to improving the implementation of disclosure of the company's sustainability report.

Keywords: *Profitability, Company Size, Sales Growth, Corporate Governance, and Sustainability Report.*