

ABSTRACT

The nature of Sustainability Reporting (SR) in Indonesia is still voluntary, but every year companies that publish SR are increasing. The advantages through public SR can be seen from a company in achieving sustainable development. This study aims to analyze and describe the health of the bank on the disclosure of sustainability reporting in banks registered with the Financial Services Authority in terms of Risk Profile, Good Corporate Governance, Earning, Capitals as a whole.

This type of research is an evaluative study with the subject of banks in Indonesia. Foreign banks are banks that have branches or banks originating from abroad. The variables used in this study are risk profile, good corporate governance, profit, capital, and sustainability reporting. The method used is the sampling purposive according to the criteria for banks in Indonesia, which publish sustainability reports in 2015-2019. The population of this research is 10 companies that publish sustainability reports for five consecutive years.

The results show that there are 7 banks that are taken for research using panel data and obtain the results of risk profiles (LDR), good corporate governance, earning (ROE), capital (CAR) which has a simultaneous effect on the disclosure of sustainability reporting. Meanwhile, partially the earning variable (ROA) has an affects the disclosure of sustainability reporting.

Keywords: *Risk Profile, Corporate Governance, Earning, Capital, Sustainability Reporting*