

## ABSTRACT

*Sustainability reports are reports issued by companies that contain economic performance, social performance, and environmental performance carried out by companies in carrying out sustainable business. Sustainability reports are a form of corporate responsibility in harmonizing the performance performed by the community by taking into account the balance of the triple bottom line aspects, namely the economic aspects, social aspects, and environmental aspects.*

*The dependent variables in this study are board diversity, stock price, public share ownership, size of company and size of audit committee. The dependent variabel in this study is sustainability report. This study aims to analyze the effect of board diversity, stock price, public share ownership, size of company and size of audit committee on sustainability report.*

*The population in this study are public companies that listed on the Indonesia Stock Exchange in 2016-2020. The sample selection technique uses purposive sampling and obtained 13 companies with five years of observation so that 65 samples were observed. The analysis technique used in this study is panel data regression analysis using the Eviews 12.*

*Based on the result of this research, board diversity, stock price, public share ownership, size of company and size of audit committee have a simultaneous influence on sustainability report. Partially, size of the company has a negative effect on sustainability report. Otherwise, board diversity, stock price, public share ownership and size of audit committee has no effect on sustainability report.*

*Further researchers are advised to be able to use other variables that are considered to have an influence on the sustainability report. The limitation in this study is that public companies in Indonesia are still have low and inconsistent publication about sustainability report.*

**Keywords:** *Sustainability report, board diversity, stock price, public share ownership, size of company, size of audit committee*