ABSTRACT

PENGARUH KARAKTERISTIK PERUSAHAAN DAN GOOD CORPORATE GOVERNANCE (GCG) TERHADAP PENGUNGKAPAN SUSTAINABILITY REPORT (SR)
(Studi Empiris pada Perusahaan Pertambangan yang Listed di Bursa Efek Indonesia (BEI) periode 2008 – 2012)

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This study aimed to analyze the effect of firm characteristics (activity, leverage, liquidity, profitability and company size), and the practice of good corporate governance (size of the audit committee, members of independent commissioners ratio and the frequency of meeting of the board of commissioners) toward disclosure of sustainability report.

This study used secondary data, the population of the entire mining companies listed on the Indonesia Stock Exchange (IDX) in 2008-2012. The company became the sample based on the purposive sampling method chosen with some specific criteria. After the data are collected and then carried out the data analysis using logistic regression analysis.

Based on the results of the analysis carried out show that variable profitability, company size, members of independent commissioners ratio and the frequency of meeting of the board of commissioners influence the disclosure of sustainability report. While the variable of activity, leverage, liquidity and size of the audit committee not influence the disclosure of sustainability report.

Keywords: activity, leverage, liquidity, profitability and company size, size of the audit committee, members of independent commissioners ratio, the frequency of meeting of the board of commissioners and the sustainability report.