

**ABSTRACT****THE EFFECT OF GOOD CORPORATE GOVERNANCE, SIZE AND  
FINANCIAL PERFORMANCE ON SUSTAINABILITY REPORT  
(Global Report Initiative G4 2013)**

(An Empirical Study On Company Listed in Indonesia Stock Exchange on 2010-2014)

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This study aimed analyze the effect of good corporate governance (size of audit committee and the frequency meeting the board of commissioner), company size, and financial performance (profitability, leverage and liquidity) toward disclosure of sustainability report. The index for masure sustainability report is developed from the parameters of Global Report Initiative (GRI) G4 framework.

This study used secondary data, the population of the entire companies listed in Indonesia Stock Exchange on 2010-2014. The company became the sample based on the purposive sampling method chosen with some specific criterias. After the data are collected and then carried out the data analysis using multiple linear regression method using Econometric views 8 (Eviews8) as an analytical tool.

Based on the result of the analysis carried out show that variable profitability influence positive the disclosure of sustainability report. On the other hand, variabels size of audit committee, the frequency meeting the board of commissioner, company size, leverage and liquidity are not influence the disclosure of sustainability report.

Key words: good corporate governance, company size, financial performance, size of audit committe, the frequency meeting the board of commissioner, profitability, leverage, liquidity, sustainability report, global report initiative (GRI) G4

**ABSTRAK****PENGARUH *GOOD CORPORATE GOVERNANCE* (GCG) , SIZE DAN KINERJA KEUANGAN TERHADAP PENGUNGKAPAN *SUSTAINABILITY REPORT*****(Global Report Initiative G4 2013)****(Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2014)**

Oleh:

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Tujuan dari penelitian ini adalah untuk melihat pengaruh *good corporate governance* (ukuran komite audit dan frekuensi rapat dewan komisaris), ukuran perusahaan, dan kinerja keuangan (*profitabilitas*, *leverage*, dan *likuiditas*) terhadap pengungkapan *sustainability report*. Indeks yang digunakan sebagai acuan *sustainability report* pada penelitian ini berdasarkan *Global Report Initiative (GRI) G4framework*.

Penelitian ini menggunakan data sekunder, populasinya yaitu seluruh perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2010-2014. Perusahaan yang menjadi sampel dipilih berdasarkan metode *purposive sampling* dengan beberapa kriteria tertentu. Setelah data terkumpul maka dilakukan analisis data menggunakan analisis regresi linear berganda dengan menggunakan *Econometric Views 8 (Eviews8)*.

Berdasarkan hasil analisis yang dilakukan menunjukkan bahwa variabel *profitabilitas* berpengaruh positif terhadap pengungkapan *sustainability report*. Sedangkan variabel ukuran komite audit, frekuensi rapat dewan komisaris, ukuran perusahaan, *leverage* dan *likuiditas* tidak berpengaruh terhadap pengungkapan *sustainability report*.

Kata kunci: *good corporate governance*, *size*, *kinerja keuangan*, *ukuran komite audit*, *frekuensi rapat dewan komisaris*, *ukuran perusahaan*, *profitabilitas*, *leverage*, *likuiditas*, *sustainability report* dan *global report initiative (GRI) G4*