

## **ABSTRACT**

### ***THE EFFECT OF FINANCIAL PERFORMANCE TO THE DISCLOSURE OF SUSTAINABILITY REPORT (Case Study on State-Owned Enterprises Companies Listed on Indonesia Stock Exchange in 2018-2021)***

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*The Sustainability report is a form of corporate social responsibility report for the environment, social and economic which is used to ensure the company's sustainability in carrying out its business activities. Disclosure of sustainability report is more detailed and stands alone. This study aims to analyze the effect of financial performance, namely profitability, liquidity, and dividend payout ratio on the disclosure of sustainability reports in state-owned enterprises companies. The research population is a state-owned enterprise listed on the Indonesia Stock Exchange (IDX) which published a sustainability report in 2018-2021 according to the GRI Standard with 91 items. The research sample method was determined by purposive sampling to acquire a sample of 14 companies. The data comes from the company's annual report and sustainability report accessed from the company's website. The data were analyzed using multiple linear regression analysis with the assistance of the IBM SPSS Statistics 25 program. The results showed that the profitability and liquidity variables had a statistically significant positive effect on the disclosure of sustainability reports, while the dividend payout ratio variable statistically have no positive and insignificant effect on the disclosure of sustainability reports. The results of the tests in the study also proved that as much as 17.3% of the dependent variable could be explained by the independent variables and the remaining 83.7% were influenced by other variables outside the variables used.*

***Keywords: Return on Asset (ROA), Current Ratio (CR), Dividend Payout Ratio, Sustainability Report***