

ABSTRACT

This study aims to determine the effect of profitability, composition of the board of commissioners, and assurance services on disclosure of sustainability report. The profitability variable is measured using return on equity, the composition of the board of commissioners variable is proxied through the size of the independent board of commissioners and the female board of commissioners and the variable use of assurance services. The dependent and independent variables in this study are explained in the annual report and the sustainability report issued by the company. This study uses the method of multiple linear regression data analysis with the help of SPSS 23. The results of this study state that the profitability variable, independent board of commissioners and assurance services have no influence on the level of sustainability report disclosure while the female board of commissioner variables have a negative influence on the level of disclosure sustainability report.

Keywords: sustainability report disclosure, profitability, independent board of commissioners, female board of commissioners, assurance services

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, komposisi dewan komisaris, dan jasa *assurance* terhadap pengungkapan *sustainability report*. Variabel profitabilitas diukur menggunakan *return on equity*, variabel komposisi dewan komisaris diproksikan melalui ukuran dewan komisaris independen serta dewan komisaris wanita dan variabel penggunaan jasa *assurance*. Variabel dependen dan independen dalam penelitian ini dijelaskan dalam laporan tahunan dan *sustainability report* yang diterbitkan perusahaan. Penelitian ini menggunakan metode analisis data regresi linear berganda dengan bantuan alat uji statistik SPSS 23. Hasil penelitian ini menyatakan bahwa variabel profitabilitas, dewan komisaris independen dan jasa *assurance* tidak memiliki pengaruh terhadap tingkat pengungkapan *sustainability report* sedangkan variabel dewan komisaris wanita memiliki pengaruh negatif terhadap tingkat pengungkapan *sustainability report*.

Kata kunci : pengungkapan *sustainability report*, profitabilitas, dewan komisaris independen, dewan komisaris wanita, jasa *assurance*