

ABSTRAK

**PENGARUH KINERJA KEUANGAN, UKURAN PERUSAHAAN,
DAN *CORPORATE GOVERNANCE* TERHADAP PENGUNGKAPAN
*SUSTAINABILITY REPORT***

**(Studi Empiris di Perusahaan yang Terdaftar di Bursa Efek Indonesia
Periode 2010-2012)**

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Penelitian ini bertujuan untuk melihat perbedaan kinerja keuangan, ukuran perusahaan, dan pelaksanaan *corporate governance* yang terdapat pada perusahaan-perusahaan yang melakukan pengungkapan *sustainability report* dengan perusahaan yang tidak melakukan pengungkapan. Selain itu untuk mengetahui pengaruh variabel-variabel kinerja keuangan, ukuran perusahaan, dan pelaksanaan *corporate governance* terhadap praktik pengungkapan *sustainability report* pada perusahaan-perusahaan di Indonesia.

Populasi penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2010-2012. Pemilihan sampel perusahaan yang tidak melakukan pengungkapan *sustainability report* dikumpulkan dengan menggunakan metode *stratified random sampling*. Metode analisis data statistik yang digunakan adalah analisis uji beda *t-test* dan regresi logistik menggunakan program SPSS 21.

Hasil penelitian ini menunjukkan adanya perbedaan yang signifikan kinerja keuangan, ukuran perusahaan, dan pelaksanaan *corporate governance* antara perusahaan yang melakukan pengungkapan dan tidak melakukan pengungkapan *sustainability report*, kecuali variabel aktivitas perusahaan. Terdapat pengaruh positif variabel ukuran perusahaan, dewan direksi, dan komisaris independen terhadap pengungkapan *sustainability report*. Sedangkan profitabilitas, likuiditas, *leverage*, aktivitas, dan komite audit tidak berpengaruh terhadap pengungkapan *sustainability report* perusahaan.

Kata kunci: *sustainability report*, kinerja keuangan, ukuran perusahaan, *corporate governance*.

ABSTRACT

**THE INFLUENCE OF FINANCIAL PERFORMANCE, FIRM SIZE,
AND CORPORATE GOVERNANCE TO THE
SUSTAINABILITY REPORT DISCLOSURE**
*(Empirical Studies in Listed Companies in The Indonesian Stock Exchange on
the year 2010-2012)*

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This research aims to determine the differences of financial performance, firm size, and corporate governance between companies that disclose corporate sustainability report with companies that did not disclose corporate sustainability report. Another objective is to discover the influence of financial performance, firm size, and corporate governance to the sustainability report disclosure.

The population in this research were the companies that listed in the Indonesian Stock Exchange in the year 2010-2012. The sample were chosen by using the method of stratified random sampling. Data were analyzed by independent sample t-test and logistic regression.

The result showed that there were significant differences of financial performances, firm size, and corporate governance between companies that disclose corporate sustainability report with companies that did not disclose corporate sustainability report, but there was no significant difference for firm activity. Furthermore, there was a positive influence firm size, boards of directors, and board of commissioner independence to sustainability report disclosure. On other hand there were no significant influence of profitability, likuidity, leverage, activity and audit committee to sustainability report disclosure.

Keywords: sustainability report, financial performance, firm size, corporate governance.