ABSTRACT

Title : *Analyst The Influence of Sales Growth, Return on Asset, and Debt to Equity Ratio on The Disclosure of Sustainability Report.*
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The aim of this thesis is for tested sales growth, return on asset, and debt to equity ratio that influenced rate of sustainability report's disclosure in Indonesia (guided by Mr. Adrie Putra). GRI G4 (Global Reporting Initiative Guidelines Sustainability Report) being used in this research for giving rate about sustainability report's disclosure. The population of this research is all of mining company which are listed in Indonesia Stock Exchange in period 2015-2017. The method used for choosing sample is purposive sampling, which is used few criteria. The sample of this research is 29 mining companies which are listed in Indonesia Stock Exchange in period 2015-2017. This research used is secondary data from combined report and sustainability report. Data analysis method used is multiple linear regression analysis by doing test performed include classical assumption test which has normality data test, multicollinearity test, autocorrelation test, and heteroscedasticitas test. The data is processed by computer application statistics. The result showed sales growth, return on asset, and debt to equity ratio influenced rate of sustainability report's disclosure together. The other result showed sales growth influenced rate of sustainability report's disclosure by significant negative effect. Then, return on asset influenced rate of sustainability report's disclosure by significant positive effect. The last, debt to equity ratio has no influence to rate of sustainability report's disclosure.

Keywords :
Sales Growth, Return on Asset, Debt to Equity Ratio, Sustainability Report.