

## **ABSTRACT**

*The purpose of this research was to determine the effect, solvency (debt to equity ratio), liquidity (current ratio), profitability (return on assets) and dividend (dividend payout ratio) on the disclosure of the Sustainability Report. This research was conducted during May - July 2019 using the literature study and case study methods. The samples used in this study were 8 companies in the mining sector and basic and chemical industries which were listed on the Indonesia Stock Exchange in 2014 - 2018. The sample selection technique used a purposive sampling method. While the data analysis technique in this study uses multiple linear regression using the IBM SPSS Statistics 25 application.*

*Based on data analysis that has been done, the results are obtained that: (1) solvency (debt to equity ratio), liquidity (current ratio), profitability (return on assets) and dividend (dividend payout ratio) have a joint or simultaneous effect on disclosure of sustainability report. (2) profitability (return on assets) and liquidity (current ratio) have no partial effect on the disclosure of sustainability reports (3) solvency (debt to equity ratio) and dividends (dividend payout ratio) have a partial effect on the disclosure of sustainability reports.*

*Keywords : Solvency (Debt to Equity), Liquidity (Current Ratio), Profitability (return on Assets) and Dividend (Dividend Payout Ratio), Sustainability Report.*