

## ABSTRACT

Title : The Effect of Profitability, Company Size, and Leverage on Disclosure of Sustainability Report in Mining Companies Listed in Indonesia Stock Exchange for Period 2013 - 2017  
Name : Sylvia Septika  
Major : Accounting

This study aims to examine the profitability, company size, and leverage that affect the level of sustainability of the Sustainability Report in Indonesia. The index used as a guideline in disclosing the sustainability report in this study is GRI G4 (Global Reporting Initiative Guidelines for Sustainability Report).

The population of this study is all companies in the mining sector that are listed on the Indonesia Stock Exchange in the period of 2013 - 2017. The companies that were sampled were selected using purposive sampling which included certain criteria. The sample of this study amounted to 11 mining companies listed on the Indonesia Stock Exchange in 2013 - 2017. The type of data used is secondary data, which is an annual report that doubles as a sustainability report and sustainability report independently. Analysis of the data used is multiple linear regression analysis by conducting classical assumption tests which include normality test data, multicollinearity test, autocorrelation test, and heteroscedasticity test. Data is processed using computerized statistical applications.

The test results show that profitability has a significant positive effect on disclosure of sustainability report. Company Size has a negative and not significant effect on sustainability report disclosure, and Leverage has a negative and significant effect on the sustainability report.

**Key Words : Sustainability Report, Profitability, Leverage, Company Size, Global Reporting Initiative GRI (G4)**