

ABSTRACT

A sustainability reporting is a report that is announced to the public that contains the economic, financial, social and environmental performance of a financial service institution, and public company in carrying out a sustainable business. Sustainability reporting is a form of the company's commitment in running a sustainable business that carries the triple bottom line aspects, which are the financial aspects (profit), environmental aspects (planet), and community aspects (people).

In this study the independent variables are financial performance, audit committee, board of directors, and stock prices. The dependent variable in this study is sustainability reporting. This study aims to determine the effect of financial performance, audit committee, board of directors, and stock prices to sustainability reporting of companies listed on the Indonesia Stock Exchange.

The population in this study were all companies listed on the Indonesia Stock Exchange in 2014 - 2017. The sample selection technique used purposive sampling and obtained 24 companies with four years of observation so that 96 samples were observed. The analysis technique used in this study is panel data regression analysis with the Eviews 9.0 application.

Based on the results of this research, financial performance, audit committee, board of directors, and stock prices have a simultaneous effect to the sustainability report. Partially, stock prices have a positive effect on sustainability reporting. While the financial performance, audit committee, and board of directors do not affect the sustainability reporting.

Keywords: Sustainability reporting, financial performance, audit committee, board of directors, and stock prices.