ABSTRACT

Publication of sustainability report (SR) in Indonesia is still voluntary, but the interests and priorities of the company to publish SR increases. One of the benefits of sustainability report disclosure is that it can be a media of information for internal and external stakeholders to measure what a company's management do about their social responsibilities.

This study aims to determine, describe, and explain the effect of bank soundness level RGEC method on the disclosure of sustainability report on banking listed in Indonesia Stock Exchange. Operationalization of the variabels used in this study are the independepent variabels are risk profile, good corporate governance, earnings, and capital. The dependent variable is the disclosure of sustainability reproting. This study analyzes the influence of independent variables both simultaneously and partially.

The population in this study are mining banking listed on the Indonesia Stock Exchange for periode 2014-2017. The method of selecting the sample in this study used purposive sampling method with the criteria that have been determined and obtained as many as 8 companies with a research period of 4 years, so that 32 sample data were obtained. The data analysis method used in this study is panel data

Based on the test, the conclusion that all the research variabels are homogeneous. Research results show that risk profile, good corporate governance, earnigs, and capital resources simultaneously influence the disclosure of sustainability reporting. Partially, earnings and capital affects the disclosure of sustainability reporting. Meanwhile,risk profile and good corporate governance have no effect on disclosure of sustainability reporting.

Keywords: Capital, Earnings, Good Corporate Governance, Risk Profile, and Sustainability Reporting Disclosure