

ABSTRAK

Perubahan paradigme dari pertumbuhan ekonomi (*economic growth*) menjadi pembangunan yang berkelanjutan (*sustainable development*), memerlukan dua pra kondisi yaitu *social responsibility* dan *environment responsibility*. Penelitian ini meneliti tentang pengaruh ukuran perusahaan, leverage, profitabilitas, likuiditas, kepemilikan asing, dewan direksi, *nature of financing*, dan tipe industri terhadap pengungkapan *sustainability report* pada perusahaan yang terdaftar di LQ45 dan *Straits Times Index*.

Penelitian ini menggunakan sample atas perusahaan yang terdaftar di indeks L45 dan *Straits Times Index* pada tahun 2012. Terdapat 46 perusahaan yang sesuai dengan kriteria penelitian. Informasi pengungkapan diuji dalam laporan tahunan, laporan terpisah lainnya dan website perusahaan. Uji hipotesis penelitian ini menggunakan analisis regresi berganda.

Hasil penelitian menunjukkan bahwa ukuran perusahaan, leverage, profitabilitas, likuiditas, kepemilikan asing, dewan direksi, *nature of financing*, dan tipe industri tidak berpengaruh secara parsial maupun simultan terhadap pengungkapan *sustainability report* pada perusahaan yang terdaftar di LQ45 dan *Straits Times Index* pada tahun 2012. Hasil penelitian juga menemukan bahwa pengungkapan *Sustainability report* pada perusahaan Indonesia lebih luas dibandingkan dengan perusahaan Singapura.

Kata kunci: *Sustainability Report (SR)*, Indeks LQ45, *Straits Times Index*.

ABSTRACT

There is a slight change in business paradigm from economic growth base to sustainable development, in order to fulfill the sustainable development there are two pre-condition needed, social responsibility and environmental responsibility. This study aims to measure the influence of firm's size, leverage, profitability, liquidity, foreign ownership, board of director, nature of financing, and industry type to the sustainability report disclosure practice by listed companies in LQ45 index and Straits Times Index.

This study using a sample of firms listed in LQ45 Index and Straits Times Index 2012. A Total of 46 companies that meet the criteria for the study expressed as a sample. Disclosure information was taken from annual reports, separate or stand-alone report and companies website. Multiple regression was used to test the hypothesis in this study.

The findings reveal that firm's size, leverage, profitability, liquidity, foreign ownership, board of director, nature of financing, and industry type simultaneously and partially did not have a significant influence to the sustainability report disclosure practice. We also find that the extent of overall sustainability reporting is higher for Indonesia firms than Singapore firms.

Keyword: Sustainability Report (SR), LQ45 Index, Straits Times Index.