

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 company size, dividend payout ratio and board of commisioners. The dependent variable in this study is sustainability report. This study aims to determine the effect of company size, dividend payout ratio and board of commissioners to sustainability reports of companies mining sector listed on the Indonesia Stock Exchange.

The population in this study were companies mining sector listed on the Indonesia Stock Exchange in 2015-2018. The sample selection technique uses purposive sampling and obtained 8 companies with four years of observation so that 32 samples were observed. The analysis technique used in this study is logiscitic data regression analysis with the IBM SPSS 23.0.

Based on the results of this research, company size, dividend payout ratio, and board of commisioners have a simultaneous effect the sustainability reports. Partially, company size have a positive effect on sustainability reports. While dividend payout ratio and board of commissioners do not affect the sustainability report.

Further researchers are advised to be able to use other variables that are considered to have an influence on the sustainability report and further research is recommended to conduct research based on the sector or subsector of the company. The limitation in this study is that there are still few previous research sources that examine sustainability reports and the number of publication of sustainability reports that are still low in Indonesia.

Keywords: *Sustainability reports, company size, dividend payout ratio, board of commisioners.*