

ABSTRACT

A sustainability report is a report that is disclosed to the public which includes the economic, social and environmental performance of a financial service institution, issuer, and public company in running a sustainable business. The sustainability report is a commitment to the company in running a sustainable business which contains triple bottom line aspects, namely financial aspects (profit), environmental aspects (planetI), and aspects of society (people).

The purpose of this study is to analyze whether there is an influence between profitability, level of company activity, liquidity, and company size on the sustainability report of non-financial companies listed on the Indonesia Stock Exchange in 2014-2018. The sample selection technique used purposive sampling and obtained 16 companies with five years of observation so that 80 samples were observed. The analysis technique used in this research is panel data regression analysis using the Eviews 9.0 application.

Based on the research results, profitability, level of company activity, liquidity, and company size have a simultaneous effect on the sustainability report. Partially, profitability and company activity levels have a positive effect on sustainability reports. Meanwhile, liquidity and public ownership have no effect on the sustainability report.

Keywords: *Sustainability report, profitability, company activity level, liquidity, and public ownership.*