

ABSTRACT

A sustainability report is a report that contains the economic, environmental and social performance of a financial service institution, issuer, or public company which is then disclosed to the public. The sustainability report is the company's commitment in carrying out sustainable development that carries aspects of the triple bottom line, namely finance, environment, and society.

The assessment of commitment in sustainable development can be seen from the number of items disclosed in the company's sustainability report. With the maximum number of items disclosed through the sustainability report, it will attract investors to invest and invest in the company. However, the amount of disclosure can be influenced by internal and external factors of the company, which then makes the company have to maximize its survival.

The purpose of this study was to analyze the effect of gender diversity, profitability, and company age on the disclosure of sustainability reports in companies listed in the LQ-45 index in 2019-2021. The population in this study are companies listed on the LQ-45 index of the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The sample in this study was obtained using purposive sampling technique. Based on the technique that has been done, data is obtained from 20 companies that are consistently listed in the LQ-45 index, so that there are 60 samples within a period of three years. Then the data analysis method used in this study is the panel data regression method using Eviews 12 software.

Based on the test results, the variables of gender diversity, profitability, and company age simultaneously affect the disclosure of sustainability reports in companies listed in the LQ-45 index for 2019-2021. Then partially profitability and age of company positively on the disclosure of sustainability reports on companies listed in the LQ-45 index for 2019-2021. While the gender diversity has no effect on the disclosure of sustainability reports in companies listed in the LQ-45 index for 2019-2021.

Based on the results of the study, it is recommended for further researchers to use different variables and the research period with the latest time. And for investors, research results can be used as a source of additional information in making investment decisions. And for the company, it is recommended to maintain the profits earned and apply gender diversity in the composition of its directors to be able to improve programs and disclosure of environmental and social performance. Thus, it can certainly increase the confidence of external parties to increase the value and performance of the company.

Keywords: company age, disclosure of sustainability reports, gender diversity, profitability