

ABSTRACT

Sustainability report is a report published by a company to inform all aspects of the company such as economy, environment, and/or social that have positive or negative contributions to sustainable development. The trend from year to year shows that companies are starting to try to meet stakeholder demand to publish sustainability reports. However, if viewed as a whole, only a few companies consistently publish sustainability reports from the number of existing companies. This study aims to determine the effect of the independent variables of institutional ownership, foreign ownership, capital structure, profitability, and liquidity on the dependent variable, namely the disclosure of sustainability reports in basic materials companies listed on the Indonesia Stock Exchange in 2019-2022. The research method used in this study is a quantitative method using panel data regression as the processing of research data analysis. The research data used in this study are secondary data in the form of financial reports and company sustainability reports. The results of this study state that institutional ownership has a positive effect on the disclosure of sustainability reports. Meanwhile, foreign ownership, capital structure, profitability, and liquidity do not affect the disclosure of sustainability reports.

Keywords: Sustainability Report, Ownership Structure, Capital Structure, Financial Performance.