

ABSTRACT

The motivation of this research because a research on sustainability report on Indonesia is still relatively new research topic. In addition, research has been in Indonesia related to the sustainability report is generally more likely to use a qualitative approach. It is encouraging researcher to conduct research using quantitative methods. The purpose of this study is to include seeing the different characteristics between, characteristics of the company and the corporate governance of listed companies to make disclosure of corporate sustainability report with company does not make a disclosure. In addition, to discern the characteristic variables of the company and the corporate governance practices toward sustainability reports companies in Indonesia.

This study uses secondary data on companies listed in Indonesia Stock Exchange (BEI) in 2007-2009. Company did not disclose the sustainability report was collected using stratified random sampling method. The method of statistical analysis used t-test analysis of test and logistic regression.

The results of this study indicate that there are significant differences, between corporate characteristics and implementation of corporate governance on sustainability reports company disclosures with the company that does not make disclosure, but there is no significant difference in leverage. Furthermore, there is a positive influence caused by the variable profitability, size, boards of directors, and audit committee. In contrast to other variables such as liquidity, leverage, activity, and governance committee not influence the level of disclosure of a company sustainability report.

Keywords: *Sustainability Report, Profitability, Liquidity, Leverage, Activity, Company Size, Board of Directors, Audit Committee, Governance Committee*