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).

The independent variables in this study are firm size, profitability, independent commissioners, public ownership, and audite commitee meeting frequency. The dependent variable in this study is sustainability reporting. This study aims to determine the effect of firm size, profitability, independent commissioners, public ownership, and audite commitee meeting frequency on sustainability reports on non-financial companies listed on the Indonesia Stock Exchange.

The population in this study are non-financial companies listed on the Indonesia Stock Exchange in 2014-2018. The sample selection technique uses purposive sampling and obtained 9 companies with five years of observation so that 45 samples were observed. The analysis technique used in this study is panel data regression analysis using the Eviews 9.0

Based on the results of this research, firm size, profitability, independent commissioners, public ownership, and audite commitee meeting frequency have a simultaneous influence on sustainability reports. Partially, profitability has a positive effect on sustainability reports, public ownership has a negative effect on sustainability reports. While firm size, independent commissioners, and audite committee meeting frequency do not affect the sustainability report.

Keywords: *Sustainability reports, audite commitee meeting frequency, firm size, independent commissioners, profitability, and public ownership.*