

## **ABSTRACT**

*Today the continuity of a company is not only about economic aspects, but te company also need attention to the environmental and social aspects. Sustainability report is a report that contains the economic, financial, social, and environmental performance of an organization as a responsibility to the stakeholders in order to achieve the sustainability goals of the organization. There are several factors that influence the disclosure of sustainability reports, including firm's activity, industry type, and sales growth.*

*The purpose of this study was to determine the firm's activities, industry types, sales growth, and disclosure of sustainability reports. In addition, to determine the effect of firm's activity, industry type, and sales growth on the disclosure of sustainability reports on non-financial companies listed on the Indonesia Stock Exchange period 2015-2018, both partially and simultaneously.*

*This research uses quantitative methods. The samples used were 20 companies that have been selected using purposive sampling techniques. The type of data used is secondary data. The analytical method used in this study is panel data regression analysis using Eviews software 9.0.*

*Based on the results of this research it was found that the firm's activity, industry type, and sales growth simultaneously affected the disclosure of sustainability reports. Partially, firm's activities have a positive effect on disclosure of sustainability reports, while industry type and sales growth have no effect on disclosure on sustainability reports.*

*The result of this research, for further researchers are expected to use other independent variables that are considered to be able to influence the disclosure of sustainability reports. For companies and investors are expected to pay attention to the level of firm's activities because it can affect the level of sustainability reporting disclosure applied.*

**Keywords:** Sustainability report, Firm's activity, Industry type, Sales growth