

## **ABSTRACT**

*This study aims to examine the effect of financial performance, firm size, and institutional ownership on sustainability report disclosure. In this study, the indicators for calculating financial performance are profitability, leverage, and liquidity. profitability is proxied by the ratio of Return on Assets (ROA), leverage is proxied by the ratio of Debt to Equity Ratio (DER), liquidity is proxied by the ratio of Current Ratio (CR), company size is proxied by Ln(Total Assets), institutional ownership is proxied by the ratio of institutional ownership and the sustainability report disclosure is proxied by the calculation of the Sustainability Report Disclosure (SRD) with the provisions of the GRI G-4 index.*

*The research method used is a quantitative research method. The population in this study are mining sector companies listed on the Indonesia Stock Exchange (IDX) in the 2017-2020 period. The sampling method in this study used a purposive sampling method to obtain a sample of 15 companies. The data test tool uses the IBM Statistical Package for Social Sciences (SPSS) version 23 software program. The results show that institutional ownership has an effect on the disclosure of the sustainability report. Meanwhile, profitability, liquidity, leverage, and firm size have no effect on the disclosure of the sustainability report.*

**Keywords:** *Profitability, Leverage, Liquidity, Company Size, Institutional Ownership Sustainability Report*

## ABSTRAK

Penelitian ini memiliki tujuan untuk menguji pengaruh kinerja keuangan, ukuran perusahaan, dan kepemilikan institusional terhadap pengungkapan *sustainability report*. Dalam penelitian ini indikator perhitungan kinerja keuangan adalah profitabilitas, *leverage*, dan likuiditas. profitabilitas diproksikan dengan rasio *Return on Aset* (ROA), *leverage* diproksikan dengan rasio *Debt to Equity Ratio* (DER), likuiditas diproksikan dengan rasio *Current Ratio* (CR), ukuran perusahaan diproksikan dengan Ln (Total Aset), kepemilikan institusional diproksikan dengan rasio kepemilikan institusional dan pengungkapan *sustainability report* diproksikan dengan perhitungan *Sustainability Report Disclosure* (SRD) dengan ketentuan indeks GRI G-4.

Metode penelitian yang digunakan adalah metode penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017-2020. Metode pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* hingga diperoleh sampel berjumlah 15 perusahaan. Alat uji data menggunakan *software* program IBM *Statistical Package for Social Sciences* (SPSS) versi 23. Hasil penelitian menunjukkan bahwa kepemilikan institusional berpengaruh terhadap pengungkapan *sustainability report*. Sedangkan, profitabilitas, likuiditas, *leverage*, dan ukuran perusahaan tidak berpengaruh terhadap pengungkapan *sustainability report*.

**Kata kunci:** Profitabilitas, *Leverage*, Likuiditas, Ukuran Perusahaan, Kepemilikan Institusional, *Sustainability Report*