ABSTRACT

This study aimed to examine The Sustainability Reporting, Leverage, and Size of the Company's Influence Profitability (Empirical Study on Go Public Companies Listed in Indonesia Stock Exchange).

The population in this study are all Go Public company listed on the Indonesia Stock Exchange period 2012 to 2014. While the data of this research is determined by purposive sampling method to obtain 14 companies. The analytical method used is multiple regression analysis. The independent variable were the performance disclosure of economic, environmental, social, leverage, and size of the companies. The independent variables were measured by using the disclosure indeks. Sustainability report guide came from the Global Reporting Initiative (GRI) was used as the basis for calculating the value of indeks. The dependent variable was corporate profitability. The type of data used is secondary data obtained from www.idx.co.id.

Based on the results of multiple regression analysis with significant level of 5%, then the results of this study concluded: (1) The economic performance had no positive significant effect on the corporate profitability, (2) Environment performance had no significant effect positively on the of corporate profitability, (3) Social performance positive significant effect on the of corporate profitability, (4) Leverage had no significant impact positively on the profitability corporate, (5) Size of the company positive significant effect on the corporate profitability.

Keywords: Sustainability Reporting, Economic Performance, Environment Performance, Social Performance, Leverage, Company Size, Corporate Profitability, Global Reporting Initiative