

## **ABSTRACT**

*THE EFFECT OF PROFITABILITY, LEVERAGE, COMPANY SIZE AND CORPORATE GOVERNANCE ON THE SUSTAINABILITY REPORT DISCLOSURE (Study on Non-Financial Industries Listed on the Indonesia Stock Exchange for the 2018–2021 Period)*

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*This research was conducted based on a theoretical basis, and case studies from previous research with the difference, namely in taking the industrial sector of companies listed on the Indonesia Stock Exchange (IDX), namely the Non-financial Industry sector for the period 2018 - 2021. The data used in this study are secondary data originating from Annual Reports, Financial Reports and Sustainability Reports on non-financial companies for 2018 – 2021 which are listed on the Indonesia Stock Exchange. The results of this study state that profitability, Leverage, firm size and institutional ownership have an effect on Sustainability Report disclosure. while the board of commissioners and the audit committee have no effect on the disclosure of the Sustainability Report*

*Keywords : Accounting, Sustainability Report, GRI Standards, Good Corporate Governance, Profitability, Leverage, Size Firm*