

ABSTRAK

PENGARUH *GOOD CORPORATE GOVERNANCE* DAN PROFITABILITAS TERHADAP PENGUNGKAPAN *SUSTAINABILITY REPORT*

(Studi Pada Perbankan di Indonesia Tahun 2013-2015)

**Yunis Listiani
1300840**

Pembimbing : Dra. Silviana Agustami, M.Si, Ak

Penelitian ini bertujuan untuk mengetahui adanya pengaruh *good corporate governance* dan profitabilitas terhadap pengungkapan *sustainability report* pada perbankan di Indonesia tahun 2013-2015. *Good corporate governance* dalam penelitian ini diukur berdasarkan *self assessment* sesuai dengan Surat Edaran BI No. 15/15/DPNP dan profitabilitas diukur dengan menggunakan *return on invesment* (ROI). Sedangkan pengungkapan *sustainability report* diukur berdasarkan indikator *Global Reporting Initiative (GRI Index)*. Metode penelitian yang digunakan adalah metode kuantitatif dan verifikatif, dengan teknik pengumpulan data yaitu telaah dokumentasi karena data berupa data sekunder. Sampel dalam penelitian ini diambil dengan teknik *purposive sampling* yaitu perbankan yang menerbitkan *sustainability report* dan *annual report*. Teknik analisis data yang digunakan dalam penelitian ini adalah model analisis regresi data panel. Hasil uji hipotesis dalam penelitian ini menunjukkan bahwa *good corporate governance* berpengaruh terhadap pengungkapan *sustainability report* dan profitabilitas berpengaruh terhadap pengungkapan *sustainability report*. Selain itu, *good corporate governance* dan profitabilitas secara simultan juga berpengaruh terhadap pengungkapan *sustainability report*.

Kata Kunci : *Good Corporate Governance*, Profitabilitas, Pengungkapan *Sustainability Report*

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE AND PROFITABILITY ON SUSTAINABILITY REPORT DISCLOSURE

Yunis Listiani
1300840

Advisor : Dra. Silviana Agustami, M.Si, Ak

This research aimed to know the effect of good corporate governance and profitability on sustainability report disclosure in banking in Indonesia in 2013-2015. The good corporate governance in this study was measured by self assessment in accordance with Circular Letter No. BI. 15/15 / DPNP and profitability was measured by using return on investment (ROI). Meanwhile, the sustainability report disclosure indicators was measured based on the Global Reporting Initiative (GRI Index). The research method applied in this study was quantitative and verificative methods. Since the data was in the form of of secondary data, the technique for the data collection was trough examining the documentations. In this study, the samples were taken by purposive sampling technique in which the banking that publish sustainability report and annual report. The data analytical method used in this study was regression of panel data. Then, the results of the hypothetical experiments in this study showed that either the good corporate governance or profitability put effects towards the sustainability report disclosure. In addition, the good corporate governance and profitability simultancously also have effects towards the sustainability report disclosure.

Keywords : Good Corporate Governance, Profitability, Sustainability Report Disclosure