

ABSTRACT

Izza Himmawati. 2014. SKRIPSI. Title: "The Influence of Characteristics Against Corporate Sustainability Report Disclosure (Study on Listed Companies in JII the Year 2011-2013)"

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Today, facing the impact of globalization, advances in information technology, and market transparency, companies should seriously and openly regard (Corporate Social Responsibility (CSR)). Corporate Social Responsibility (CSR) is the claim that the company not only operates for the benefit of the shareholders, but also for the welfare of stakeholders in business practices, namely the workers, local communities, government, consumers, and the environment. Information is a fundamental requirement for investors and prospective investors for decision making. The existence of the information is complete, accurate and timely allowing investors to make decisions in a rational way so that the results obtained as expected. One of the most frequently requested information to be disclosed today is information about corporate social responsibility. The purpose of this study was to determine the effect of the characteristics consisting of profitability, liquidity, leverage, activity company, size against disclosure Sustainability Report.

This study uses a quantitative approach, using secondary data on companies listed on the Jakarta Islamic Index (JII) in 2011-2013. The selection of the sample using purposive sampling method. Based on purposive sampling method, sample size companies some 10 companies. Analysis tools to test the hypothesis that multiple linear regression analysis.

From the result of this study showed significantly affect the liquidity disclosure practice Sustainability Report. As for profitability, leverage, corporate activity, and size does not significantly affect the disclosure practices Sustainability Report.