

## INTISARI

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh profitabilitas, ukuran perusahaan, dan dewan komisaris independen terhadap pengungkapan *sustainability* perusahaan yang terdaftar di Bursa Efek Indonesia periode 2019-2021. Populasi dalam penelitian ini berjumlah 867 perusahaan. Berdasarkan kriteria yang telah ditentukan didapatkan sampel sebanyak 135 perusahaan. Data yang digunakan bersifat sekunder dan didapatkan melalui Thomson Reuters. Metode penelitian bersifat kuantitatif, pemilihan sampel menggunakan metode *purposive sampling* dan dianalisis menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa profitabilitas dan ukuran perusahaan berpengaruh positif signifikan terhadap pengungkapan *sustainability* sedangkan dewan komisaris independen tidak berpengaruh signifikan terhadap pengungkapan *sustainability*.

**Kata kunci:** Profitabilitas, Ukuran Perusahaan, Dewan Komisaris Independen, Pengungkapan *Sustainability*

## **ABSTRACT**

*This study is aimed to analyse the influence of, profitability, company size, and independent commissioner on sustainability disclosure. The population of this study is 867 companies listed on the Indonesia Stock Exchange during the 2019-2021 period, Based on the predetermined criteria, this study uses 135 companies as the sample. The data used is secondary data and obtained through Thomson Reuters. The methodology that is used by this study is quantitative, purposive sampling method is used as the study sampling method and analysed using multiple linear regression analysis. The result of the study shows that profitability and company size have a positive significant effect on sustainability disclosure while independent commissioner did not have a significant effect on sustainability disclosure.*

**Keywords:** *Profitability, Company Size, Independent Commissioner, Sustainability Disclosure.*