

ABSTRACT

Auditas Marsudi. 2018224350076. "The Influence of Firm Value, Company Size and Profitability on Sustainability Reporting Disclosures (In Consumer Goods Manufacturing Companies Listed on the Indonesia Stock Exchange 2016-2020)". Under the guidance of Dr. Iwan Setiadi, SE, M. Si.

The purpose of this study was to determine the effect of firm value, firm size and profitability on sustainability reporting disclosures in consumer goods sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The data in this study are secondary data and. Data analysis in this study using the data analysis method of this study is descriptive statistics, classical assumption test, F test, t test, multiple regression analysis using the IBM SPSS 26.0 program. The results of the study show that the variables of firm value, firm size and profitability simultaneously affect the disclosure of sustainability reporting. Partially, profitability has a significant effect on the disclosure of sustainability reporting. While the variables of firm value and firm size have no effect on the disclosure of sustainability reporting.

Keywords: firm value, firm size, profitability, sustainability reporting