

## **ABSTRACT**

*A sustainability report is a document that details a company's economic, social, and environmental activities as a form of accountability to its stakeholders. However, there are still several companies that have not published their sustainability reports. This research aims to examine the influence of profitability, company age, company size, industry type, and audit committee on the disclosure of sustainability reports. This research is a modification of a previous study conducted by Bhatia & Tuli (2017), which discussed the influence of corporate attributes on sustainability reporting in companies listed on the Bombay Stock Exchange.*

*The sample used in this study consists of LQ45 companies listed on the Indonesia Stock Exchange (IDX) during the period 2020-2023. The sampling technique employed is purposive sampling to obtain samples that meet the predetermined criteria. Out of 64 companies, 22 met the criteria, resulting in a total of 88 data points. The data used in this study are secondary data sourced from the companies' annual reports and sustainability reports available on their official websites. The analysis technique employed for this research is multiple linear regression analysis.*

*The results of the study indicate that the variables of profitability, company size, and industry type have a positive and significant influence on the disclosure of sustainability reports. The audit committee variable has a negative influence on the disclosure of sustainability reports. The company age variable does not affect the disclosure of sustainability reports.*

*Keywords: profitability, company size, company age, industry type, audit committee, sustainability report.*