

ABSTRACT

The purpose of this research is to analyze the effect of sustainability disclosure on earnings informativeness by considering ownership concentration as a moderating variable. Sustainability disclosure as an independent variable is measured by GRI value. Earnings informativeness as dependent variable are measured by NI. Ownership concentration as moderating variable measured by OWNER. This research uses debt to equity ratio, leverage, firm size, firm age, firm agency audit, and firm loss as a control variable.

The sample of this research is manufacturing companies listed in Indonesia Stock Exchange during the period 2013-2015. The sampling method in this research is purposive sampling. The analysis technique in this study using multiple linear regression analysis.

Overall, the results show that sustainability disclosure has significant positive effects on the earnings informativeness. Ownership concentration has positive effects but can't moderate the effect of sustainability disclosure on earnings informativeness.

Keywords: Sustainability disclosure, earnings informativeness, ownership concentration