

ABSTRACT

This study aims to examine the influence of stakeholder engagement consisting of: foreign ownership, concentration of ownership, effective tax rate (ETR), leverage and employee's compensation on the sustainability report disclosure.

The population of this research are listed companies in Indonesian Stock Exchange (IDX). The selection of this sample using purposive sampling method, that are companies which publishing sustainability report in NCSR (National Center for Sustainability Report) in the year 2010-2012. Based on purposive sampling method, the samples of firms that publish sustainability report (SR) are 51 companies. Data analysis is used contents analysis, process by classic assumption, and then hypothesis test is used multiple linear regression method in SPSS 16.0 software.

Result of this research indicates that effective tax rate (ETR) which have a positive and significant effect to sustainability report disclosure. Foreign ownership and leverage which have a negative and significant effect to sustainability report disclosure. While other variables do not have significant effect to sustainability report disclosure.

Keywords: Sustainability Report, Stakeholder Engagement, Foreign Ownership, Concentration of Ownership, Effective Tax Rate (ETR), Leverage, Employee's Compensation