

## **ABSTRACT**

*This study aims to analyze the effect of Sustainability Report (SR) disclosure on the financial performance of companies (profitability, liquidity, earning per share). This research is replication from previous research, with adding new variables. Independent variables used in this study was the SR disclosure which was measured by using the index SRDI. The dependent variable used are the Return On Assets (ROA), Current Ratio (CR), and Dividend Payout Ratio (DPR).*

*Sample of this research is a company that reveal SR which listed in Indonesia Stock Exchange (IDX) with the 2006-2008 study period. Data collected by purposive sampling method. The sample used was 36 companies. This study uses linear regression for data analysis.*

*The results show that the disclosure of SR has positive significant effect to ROA and CR, whereas for the dependent variable DPR, SR disclosure has no significant effect. This means that in the presence of SR disclosure by the company will increase the profitability and liquidity of the company, whereas for DPR has no effect.*

*Keyword: Sustainability Report, profitability, liquidity, dividend payout ratio*