Abstract

**Objectives** The main purpose of this thesis is to examine the effect of sustainability report aspects disclosures, which includes economic, social and environment aspects, based on G3 GRI Sustainability Reporting Guidelines to the financial performance of Indonesian leading companies, as illustrated by Return on Assets. Secondly, this thesis can be used as a point of reference for further study about the influence of corporate social responsibility, mainly to the financial performance of Indonesian companies.

**Method** In this research, the sample used is the annual reports as well as available sustainability reports of 30 Indonesian listed companies in IDX from 2004 to 2008. There is hypothesis developed in this research. The data is analyzed using Content Analysis, Multiple Regression Analysis and Multicollinearity Analysis.

**Results** The results revealed that disclosures of sustainability report aspects, which includes economic, social and environment aspects, based on G3 GRI Sustainability Reporting Guidelines do not affect financial performance of Indonesian leading companies directly. However, there is increasing trend of the disclosure.

**Conclusion** The conclusion of this research is that disclosures of G3 GRI Sustainability Reporting Indicators do not bring positive benefit to financial performance. However, there is possibility in the future that disclosure of G3 GRI Sustainability Reporting Indicators brings positive benefit to financial performance.

**Key Words** Sustainability Reporting, G3 GRI Sustainability Reporting, G3, GRI, CSR, financial performance, disclosures.