

Analysis of Factors Affecting The Quality of Sustainability Report Disclosure

By Tasya Karindra

Abstract

This study is a quantitative study that aims to analyze the factors that influence the quality of sustainability report disclosure in companies listed on the Indonesia Stock Exchange for the 2017-2019 period. This study uses secondary data in the form of sustainability reports and company annual reports. The sample of this study is 36 companies. Hypothesis testing in this study is using Multiple Linear Regression Analysis with SPSS program. The results of data analysis indicate that (1) environmentally sensitive industries has a positive and significant effect on the quality of sustainability report disclosure, (2) customer proximity industries has a positive and significant effect on the quality of sustainability report disclosures, (3) employee-oriented industries has no significant effect on the quality of sustainability report disclosures, (4) ownership concentration has no significant effect on the quality of sustainability report disclosure, (5) firm size as a control variable has a negative and significant effect on the quality of sustainability report disclosure while leverage, company age, and profitability have no significant effect on the quality of sustainability report disclosure.

Keywords: Stakeholder Pressure, Ownership Concentration, Quality of Sustainability Report Disclosure.

Analisis Faktor-faktor yang Memengaruhi Kualitas Pengungkapan *Sustainability Report*

Oleh Tasya Karindra

Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menganalisis faktor-faktor yang memengaruhi kualitas pengungkapan *sustainability report* pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Penelitian ini menggunakan data sekunder berupa laporan keberlanjutan dan laporan tahunan perusahaan. Sampel penelitian berjumlah 36 perusahaan. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan program SPSS. Hasil analisis data menunjukkan bahwa (1) *environmentally sensitive industries* berpengaruh positif dan signifikan terhadap kualitas pengungkapan *sustainability report*, (2) *customer proximity industries* berpengaruh positif dan signifikan kualitas pengungkapan *sustainability report*, (3) *employee-oriented industries* tidak berpengaruh signifikan kualitas pengungkapan *sustainability report*, (4) *ownership concentration* tidak berpengaruh signifikan kualitas pengungkapan *sustainability report*, (5) *firm size* sebagai variabel kontrol berpengaruh negatif dan signifikan terhadap kualitas pengungkapan *sustainability report* sementara *leverage*, *company age*, dan profitabilitas tidak berpengaruh signifikan terhadap kualitas pengungkapan *sustainability report*.

Kata Kunci: Tekanan Pemangku Kepentingan, *Ownership Concentration*, Kualitas Pengungkapan *Sustainability Report*.