

# **Effect Of Stakeholder Pressure And Ownership Structure On Sustainability Report Quality: A Conceptual Approach**

*By Ananda Firdzah Zatalini*

## ***Abstract***

*This Study is a quantitative study that aims to analyze the factors that effect of stakeholder pressure and ownership structure on sustainability report quality in companies listed on the Indonesia Stock Exchange for the 2018-2020 period. This study uses secondary data in the form of sustainability reports and company annual reports. The sample of this study is 35 companies. Hypothesis testing in this study is using Multiple Linear Regression Analysis with STATA program. The result of data analysis indicate that (1) environmentally sensitive industries has a positive and significant effect on the quality of sustainability report, (2) consumer proximity industries has a positive and significant effect on the quality of sustainability report, (3) investor-oriented industries has no significant effect on the quality of sustainability report, (4) employee-oriented industries has no significant effect on the quality of sustainability report, (5) family ownership has no significant effect on the quality of sustainability report, (6) managerial ownership has a negative effect on the quality of sustainability report, (7) Foreign Ownership has no significant effect on the quality of sustainability report, (8) profitability has a negative and significant effect on the quality of sustainability report.*

**Keywords** : *Stakeholder Pressure, Ownership Structure, Quality of Sustainability Report.*

# **Pengaruh *Stakeholder Pressure* Dan *Ownership Structure* Terhadap Kualitas *Sustainability Report***

**Oleh Ananda Firdzah Zatalini**

## **Abstrak**

Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk menganalisis pengaruh *stakeholder pressure* dan *ownership structure* terhadap kualitas *sustainability report* pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2018-2020. Penelitian ini menggunakan data sekunder berupa laporan keberlanjutan dan laporan tahunan perusahaan. Sampel penelitian berjumlah 35 perusahaan. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan program STATA. Hasil analisis data menunjukkan bahwa (1) *environmentally sensitive industries* berpengaruh positif dan signifikan terhadap kualitas laporan *sustainability report*, (2) *consumer proximity industries* berpengaruh positif dan signifikan terhadap kualitas laporan *sustainability report*, (3) *investor-oriented industries* tidak berpengaruh terhadap kualitas laporan *sustainability report*, (4) *employee-oriented industries* tidak berpengaruh terhadap kualitas laporan *sustainability report*, (5) kepemilikan Keluarga tidak berpengaruh kualitas laporan *sustainability report*, (6) kepemilikan manjerial berpengaruh negatif terhadap kualitas laporan *sustainability report*, (7) kepemilikan asing tidak berpengaruh terhadap kualitas laporan *sustainability report*, (8) profitabilitas berpengaruh negatif dan signifikan terhadap kualitas laporan *sustainability report*.

Kata Kunci: Tekanan Pemangku Kepentingan, Struktur Kepemilikan, Kualitas Pengungkapan laporan Keberlanjutan