

Quality of Sustainability Report : Reviewed by The Implementations of Green Accounting, Stakeholders Pressure, and Company Characteristics

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Abstract

This research was carried out to find out whether Green Accounting, Stakeholder Pressure consisted of Environmentally Sensitive Industries, Customer Proximity Industries, Employee Oriented Industries, and Investor Oriented Industries, as well as Company Characteristics that consisted of Liquidity and Firm Size have influence over Quality of Sustainability Report. The population of this study focuses on 45 companies that are members of the LQ45 on the Indonesia Stock Exchange (IDX) in the period of 2018 to 2022. Using the method of purposive sampling, there were 23 companies that met the criteria and were used as samples in this study. Sources of data used as a reference in this study come from sustainability reports, annual reports, and financial reports accessed through the official website of the company and the website of Indonesia Stock Exchange (IDX). This research is a secondary quantitative research using an analytical technique in the form of a multiple linear regression model with a significance level of 5% which is processed using STATA 14. The results of this study state that the variable of Environmentally Sensitive Industries have a significant positive effect on the Quality of Sustainability Report, variable of Green Accounting and Investor Oriented Industries have a negative significant effect on the Quality of Sustainability Report, while variable of Customer Proximity Industries, Employee Oriented Industries, Liquidity and Firm Size has no significant effect on the Quality of Sustainability Report.

Keywords : *Green Accounting, Environmentally Sensitive Industries, Customer Proximity Industries, Employee Oriented Industries, Investor Oriented Industries, Liquidity, Firm Size, and Quality Of Sustainability Report.*

Kualitas Sustainability Report : Ditinjau dalam Penerapan *Green Accounting*, *Stakeholders Pressure*, dan Karakteristik Perusahaan

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Abstrak

Penelitian ini dijalankan untuk mengetahui apakah *Green Accounting*, *Stakeholder Pressure* yang terdiri dari *Environmentally Sensitive Industries*, *Customer Proximity Industries*, *Employee Oriented Industries*, dan *Investor Oriented Industries*, serta Karakteristik Perusahaan yang terdiri dari *Liquidity* dan *Firm Size* memiliki pengaruh atas Kualitas *Sustainability Report*. Populasi penelitian ini berfokus pada 45 perusahaan yang menjadi anggota LQ45 pada Bursa Efek Indonesia (BEI) dalam periode tahun 2018 sampai dengan 2022. Dengan menggunakan metode *purposive sampling* dalam pengambilan sampel, terdapat 23 perusahaan yang memenuhi kriteria dan dijadikan sampel pada penelitian ini. Sumber data yang dijadikan sebagai acuan pada penelitian ini berasal dari laporan keberlanjutan, laporan tahunan, dan laporan keuangan yang diakses melalui *website* resmi perusahaan dan *website* Bursa Efek Indonesia. Penelitian ini merupakan penelitian kuantitatif sekunder dengan menggunakan teknik analisis berupa model regresi linear berganda dengan tingkat signifikansi 5% yang diolah dengan menggunakan STATA 14. Hasil dari penelitian ini menyatakan bahwa variabel *Environmentally Sensitive Industries* berpengaruh positif signifikan terhadap Kualitas *Sustainability Report*, variabel *Green Accounting* dan *Investor Oriented Industries* berpengaruh signifikan negatif terhadap Kualitas *Sustainability Report*, sedangkan variabel *Customer Proximity Industries*, *Employee Oriented Industries*, *Liquidity* dan *Firm Size* tidak berpengaruh signifikan negatif terhadap Kualitas *Sustainability Report*.

Kata Kunci : Akuntansi Lingkungan, Industri Sensitif Lingkungan, Industri Yang Dekat Dengan Konsumen, Industri Yang Berorientasi Karyawan, Industri Yang Berorientasi Investor, Likuiditas, Ukuran Perusahaan, dan Kualitas Laporan Keberlanjutan.