

The Effect of Stakeholder Pressure and Shareholding Structure on The Sustainability Report Quality

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ABSTRACT

This research was conducted to examine and empirically determine the effect of stakeholder pressure as proxied by environmental-sensitive industry, consumer-proximity industry, investor-oriented industry, employee-oriented industry and creditor pressure, and shareholding structure as proxied by managerial shareholding and institutional shareholding on sustainability report quality. This research is quantitative research and uses research objects in the form of IDX80 companies on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The sample selection was carried out using purposive sampling technique and obtained 144 samples from 48 companies and tested using the STATA version 16 statistical application. This study found that investor-oriented industry, employee-oriented industry, managerial ownership and institutional ownership have no significant effect on sustainability report quality. Then environmental-sensitive industry, consumer-proximity industry and creditor pressure have a significant positive effect on sustainability report quality.

Keywords: Stakeholder Pressure, Shareholding Structure, Sustainability Report Quality

**Pengaruh *Stakeholder Pressure* dan *Shareholding Structure* Terhadap
*Sustainability Report Quality***

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ABSTRAK

Penelitian ini dilakukan untuk meneliti dan mengetahui secara empiris pengaruh *stakeholder pressure* yang diproksikan oleh *environmental-sensitive industry*, *consumer-proximity industry*, *investor-oriented industry*, *employee-oriented industry* dan *creditor pressure* serta *shareholding structure* yang diproksikan oleh kepemilikan manajerial dan kepemilikan institusional terhadap *sustainability report quality*. Penelitian ini merupakan penelitian kuantitatif dan menggunakan objek penelitian berupa perusahaan IDX80 Bursa Efek Indonesia (BEI) periode 2019-2021. Pemilihan sampel dilakukan menggunakan Teknik *purposive sampling* dan memperoleh 144 sampel yang berasal dari 48 perusahaan dan diuji menggunakan aplikasi statistik STATA versi 16. Penelitian ini menghasilkan bahwa *investor-oriented industry*, *employee-oriented industry*, kepemilikan manajerial dan kepemilikan institusional tidak memiliki pengaruh signifikan terhadap *sustainability report quality*. Lalu *environmental-sensitive industry*, *consumer-proximity industry* dan *creditor pressure* memiliki pengaruh signifikan positif terhadap *sustainability report quality*.

Kata Kunci: *Stakeholder Pressure*, *Shareholding Structure*, *Sustainability Report Quality*