

The Influence of Stakeholder Pressure and Media Exposure on Sustainability Report Disclosure

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ABSTRACT

This study is a quantitative study that aims to empirically test and analyze the influence of environmentally sensitive industry, employee-oriented industry, consumer proximity industry, and media exposure on sustainability report disclosure. The dependent variable is proxied by utilizing the GRI index. The population in the study were companies listed in the LQ45 index during the period 2021-2023. Sample selection was carried out using a purposive sampling technique, namely taking samples that have met the specified criteria. As a result, 125 samples consisting of 50 companies were selected as research samples. The study uses secondary data from annual reports, sustainability reports and LQ45 reports issued by the Indonesia Stock Exchange. The data was obtained through the company's official website or the idx.co.id website. This study is a hypothesis test with multiple regression analysis. Data is processed using the STATA v.12 application. The results of partial testing in this study are that the environmentally sensitive industry, employee-oriented industry, and media exposure variables have no effect and the consumer proximity industry variable has a negative effect on sustainability report disclosure.

Keywords: Environmentally Sensitive Industry, Employee Oriented Industry, Consumer Proximity Industry, Media Exposure, Sustainability Report Disclosure.

Pengaruh *Stakeholder Pressure* Dan *Media Exposure* Terhadap Pengungkapan *Sustainability Report*

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji secara empiris dan menganalisis pengaruh *environmentally sensitive industry*, *employee oriented industry*, *consumer proximity industry*, dan *media exposure* terhadap pengungkapan *sustainability report*. Variabel dependen diproksikan dengan memanfaatkan indeks GRI. Populasi pada penelitian merupakan perusahaan yang terdaftar dalam indeks LQ45 selama kurun waktu 2021-2023. Pemilihan sampel dilakukan dengan teknik *purposive sampling*, yakni pengambilan sampel yang telah memenuhi kriteria yang ditentukan. Hasilnya, sebanyak 125 sampel yang terdiri dari 50 perusahaan terpilih menjadi sampel penelitian. Penelitian menggunakan data sekunder yang berasal dari laporan tahunan, *sustainability report* dan laporan LQ45 yang dikeluarkan oleh Bursa Efek Indonesia. Data tersebut diperoleh melalui *website* resmi perusahaan atau *website* idx.co.id. Penelitian ini merupakan pengujian hipotesis dengan analisis regresi berganda. Data diolah dengan memakai aplikasi STATA v.12. Hasil dari pengujian secara parsial pada penelitian ini adalah variabel *environmentally sensitive industry*, *employee oriented industry*, dan *media exposure* tidak berpengaruh dan variabel *consumer proximity industry* berpengaruh negatif terhadap pengungkapan *sustainability report*.

Kata kunci : *Environmentally Sensitive Industry, Employee Oriented Industry, Consumer Proximity Industry, Media Exposure, Pengungkapan Sustainability Report.*