

The Influence of Stakeholder Pressure on Sustainability Report Quality

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ABSTRACT

This quantitative study aims to analyze the impact of shareholder pressure, employee pressure, environmental pressure, and customer proximity industries on the quality of sustainability reports. The population examined consists of manufacturing companies listed on the Indonesia Stock Exchange between 2022 and 2024. The sample was selected using a purposive sampling method, involving a total of 69 companies. The analytical method used is multiple linear regression analysis with STATA software version 17. The results of the study show that employee pressure has a positive and significant effect on the quality of sustainability reports. Meanwhile, shareholder pressure, environmental pressure, and customer proximity industries do not have a significant effect on the quality of sustainability reports.

Keywords: *Quality of Sustainability Report, Shareholder Pressure, Employee Pressure, Environmental Pressure, Customer Proximity Industries*

Pengaruh *Stakeholder Pressure* Terhadap Kualitas *Sustainability Report*

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ABSTRAK

Penelitian kuantitatif ini bertujuan untuk menganalisis dampak tekanan pemegang saham, tekanan karyawan, tekanan lingkungan, dan kedekatan industri pelanggan terhadap kualitas laporan keberlanjutan. Populasi yang diteliti adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia antara tahun 2022 hingga 2024. Sampel diambil dengan menggunakan metode *purposive sampling* yang melibatkan total 69 perusahaan. Metode analisis yang diterapkan adalah analisis regresi linear ganda menggunakan perangkat lunak STATA versi 17. Penelitian ini menunjukkan bahwa *employee pressure* berpengaruh positif dan signifikan terhadap kualitas *sustainability report*. Sementara itu, *shareholder pressure*, *environmental pressure*, dan *customer proximity industries* tidak berpengaruh signifikan terhadap kualitas *sustainability report*.

Kata Kunci: Kualitas *Sustainability Report*, *Shareholder Pressure*, *Employee Pressure*, *Environmental Pressure*, *Customer Proximity Industries*