

***The Influence of Stakeholder Pressure on the Quality of Sustainability Reports
with Board of Directors Monitoring as a Moderating Variable***

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ABSTRACT

This study is a quantitative study that aims to determine the influence of consumer proximity industries, investor pressure, employee pressure, and environmental pressure and the role of board of directors monitoring as a moderator on the quality of sustainability reports. The data used in this study are secondary data obtained through annual reports and sustainability reports of manufacturing companies listed on the Indonesia Stock Exchange for the period 2022-2024. The purposive sampling method is used as a sampling technique, with 54 companies or 162 data units as objects of observation. This study is a hypothesis test with multiple regression analysis. Data is processed using the STATA 17 application. The results of partial testing in this study are that the variables consumer proximity industries, investor pressure, and environmental pressure do not influence the quality of sustainability reports, employee pressure has a significant positive effect on the quality of sustainability reports. In addition, the monitoring role of the board of directors does not moderate the influence of consumer proximity industries, investor pressure, environmental pressure on sustainability report quality, and it has a negative moderating effect on the influence of employee pressure on sustainability report quality.

Keywords: *Consumer Proximity Industries, Investor Pressure, Employee Pressure, Environmental Pressure, Board of Directors Monitoring, Quality Sustainability Report.*

Pengaruh *Stakeholder Pressure* Terhadap Kualitas Pelaporan *Sustainability Report* Dengan *Board Of Directors Monitoring* Sebagai Variabel Moderasi

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menentukan pengaruh *consumer proximity industries*, *investor pressure*, *employee pressure*, dan *environmental pressure* dan peranan *board of directors monitoring* sebagai pemoderasi terhadap kualitas *sustainability report*. Data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh melalui laporan tahunan dan laporan keberlanjutan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia untuk periode 2022-2024. Metode *purposive sampling* digunakan sebagai teknik pengambilan sampel, dengan 54 perusahaan atau 162 unit data sebagai objek pengamatan. Penelitian ini merupakan pengujian hipotesis dengan analisis regresi berganda. Data diolah dengan menggunakan aplikasi STATA 17. Hasil dari pengujian secara parsial pada penelitian ini adalah variabel *consumer proximity industries*, *investor pressure*, *environmental pressure* tidak berpengaruh terhadap kualitas *sustainability report* dan *employee pressure* berpengaruh signifikan positif terhadap kualitas *sustainability report*. Selain itu, *board of directors monitoring* tidak dapat memoderasi pengaruh variabel *consumer proximity industries*, *investor pressure*, *environmental pressure* terhadap kualitas *sustainability report* dan *board of directors monitoring* berpengaruh negatif variabel *employee pressure* terhadap kualitas *sustainability report*.

Kata Kunci: *Consumer Proximity Industries, Investor Pressure, Employee Pressure, Environmental Pressure, Board Of Directors Monitoring, Kualitas Sustainability Report.*