

***The Effect of Stakeholder Pressure On Sustainability Report Disclosure With  
Board gender diversity as a Moderating Variable***

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***ABSTRACT***

*The purpose of this study is to analyze the effect of environmental pressure, media pressure, Employee pressure, and shareholder pressure on sustainability reporting disclosure and to analyze whether board gender diversity strengthens the effect of environmental pressure, media pressure, Employee pressure, and shareholder pressure on sustainability reporting disclosure. The population used consists of companies that have been listed on the Kompas 100, IDX ESGLEADER, or SRIKEHATI indices during the period 2022–2024. The sample was determined through purposive sampling. The sample consisted of 76 companies with a 3-year period, 2022–2024, resulting in a total of 288 observations. STATA 12 was used as a tool in performing multiple linear regression analysis. This study found that environmental pressure and media pressure had a positive effect on sustainability report disclosure. Employee pressure and shareholder pressure did not affect sustainability report disclosure. Furthermore, board gender diversity strengthened the effect of Employee pressure on sustainability report disclosure and did not moderate the effect of environmental pressure, media pressure, and shareholder pressure on sustainability report disclosure.*

***Keywords*** : *Sustainability Report Disclosure, Environmental Pressure, Media Pressure, Employee Pressure, Shareholder Pressure*

# **Pengaruh *Stakeholder Pressure* Terhadap Pengungkapan Laporan Keberlanjutan Dengan *Board gender diversity* Sebagai Variabel Moderasi**

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## **ABSTRAK**

Tujuan penelitian ini menganalisis pengaruh tekanan lingkungan, tekanan media, tekanan karyawan dan tekanan pemegang saham terhadap pengungkapan laporan keberlanjutan serta untuk menganalisis apakah *board gender diversity* memperkuat pengaruh dari tekanan lingkungan, tekanan media, tekanan karyawan dan tekanan pemegang saham terhadap pengungkapan laporan keberlanjutan. Populasi yang digunakan adalah perusahaan yang pernah terdaftar di indeks Kompas 100, IDX ESGLEADER, atau SRIKEHATI pada periode 2022 – 2024. Sampel ditentukan melalui *purposive sampling*. Sampel yang digunakan sebanyak 76 perusahaan dengan 3 tahun periode, 2022 – 2024, sehingga total observasi sejumlah 288. STATA 12 digunakan sebagai alat bantu dalam melakukan analisis regresi linier berganda. Penelitian ini menemukan bahwa tekanan lingkungan dan tekanan media berpengaruh positif terhadap pengungkapan laporan keberlanjutan. Tekanan karyawan dan tekanan pemegang saham tidak berpengaruh terhadap pengungkapan laporan keberlanjutan. Lalu, *board gender diversity* memperkuat pengaruh tekanan karyawan terhadap pengungkapan laporan keberlanjutan dan tidak memoderasi pengaruh tekanan lingkungan, tekanan media, dan tekanan pemegang saham terhadap pengungkapan laporan keberlanjutan.

**Kata Kunci :** Pengungkapan Laporan Keberlanjutan, Tekanan Lingkungan, Tekanan Media, Tekanan Karyawan, Tekanan Pemegang Saham