

***Effect Of Stakeholder Pressure And Corporate Governance On Sustainability Report Quality: A Conceptual Approach***

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**ABSTRACT**

*This study aims to analyze and develop a conceptual framework that examines the influence of Stakeholder pressure and Corporate Governance and its effect on Sustainability Report Quality. This research was conducted quantitatively with secondary data from sustainability reports and annual reports of the companies listed on IDX for the 2018-2020 period with a research sample of 35 companies from all sectors. The hypothesis testing of this study is using Multiple Linear Regression Analysis with the help of the STATA 14.2 program. The test results show that on sustainability report quality; (1) environmentally-sensitive industries have a positive and significant effect, (2) customer-proximity industries have a positive and significant impact, (3) employee-oriented industries have no significant effect, (4) investor-oriented industries have no significant effect, (5) board size has no significant effect, (6) board independence has no significant effect, (7) audit committee size has a positive and significant effect, (8) audit committee expertise has no significant effect, (9) profitability as a control variable has a negative and significant effect, while firm size and Leverage has no significant effect.*

**KEYWORDS:** *Stakeholder Pressure; Corporate Governance; Sustainability Report Quality*

# **Pengaruh *Stakeholder Pressure* dan *Corporate Governance* Pada *Sustainability Report Quality***

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## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis dan mengembangkan kerangka konseptual yang mengkaji tentang pengaruh tekanan *Stakeholder* dan *Corporate Governance* serta pengaruhnya terhadap *Sustainability Report Quality*. Penelitian ini dilakukan secara kuantitatif dengan data sekunder berupa *sustainability report* dan *annual report* dari perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia periode 2018-2020 dengan sampel penelitian sebanyak 35 perusahaan dari seluruh sektor. Pengujian hipotesis penelitian ini menggunakan Analisis Regresi Linear Berganda dengan bantuan program STATA 14.2. Pada hasil uji dan analisis data menunjukkan bahwa (1) *environmentally-sensitive industries* berpengaruh positif dan signifikan terhadap *sustainability report quality*, (2) *customer-proximity industries* berpengaruh positif dan signifikan terhadap kualitas *sustainability report quality*, (3) *employee-oriented industries* tidak berpengaruh signifikan terhadap *sustainability report quality*, (4) *investor-oriented industries* tidak berpengaruh signifikan terhadap *sustainability report quality*, (5) *board size* tidak berpengaruh signifikan terhadap *sustainability report quality*, (6) *board independence* tidak berpengaruh signifikan terhadap *sustainability report quality*, (7) *audit committee size* berpengaruh positif dan signifikan terhadap *sustainability report quality*, (8) *audit committee expertise* tidak berpengaruh signifikan terhadap *sustainability report quality*, (9) profitabilitas sebagai variabel kontrol berpengaruh negatif dan signifikan terhadap *sustainability report quality*, sedangkan *firm size* dan *leverage* tidak berpengaruh signifikan terhadap *sustainability report quality*.

**Kata Kunci:** *Stakeholder Pressure; Corporate Governance; Sustainability Report Quality*