

ABSTRACT

The purpose of this study is to analyze the influence of stakeholder pressure, good corporate governance, and capital structure on sustainability report disclosure. This study uses a sample of banking companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The sampling technique used was purposive sampling. The number of companies sampled in this study was 33 companies over a five-year period, resulting in a total sample of 150. After data processing, 18 outliers were identified, resulting in a total sample of 132 companies for the 2019-2023 period. Multiple linear regression tests were used in the research hypothesis testing method, processed using SPSS version 25 software.

The results of this study indicate that environmental pressure, independent board of commissioners, board of directors do not have a significant effect on sustainability report disclosure, while shareholder pressure, employee pressure, consumer pressure, audit committee and capital structure have a significant effect on sustainability report disclosure.

Keywords: Stakeholder Pressure, Good Cooperate Governance and Capital Structure, Sustainability Report

ABSTRAK

Tujuan penelitian ini untuk menganalisis pengaruh *stakeholder pressure*, *good coperate governance* dan struktur modal terhadap pengungkapan *sustainability report*. Penelitian ini menggunakan sampel perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Teknik pengambilan sampel yang digunakan yaitu purposive sampling. Jumlah perusahaan yang menjadi sampel dalam penelitian ini yaitu 33 perusahaan selama 5 tahun jadi jumlah sampel 150. Setelah dilakukan pengolahan data, terdapat 18 perusahaan yang terkena outlier. Total sampel menjadi 132 dalam periode 2019-2023. Uji regresi linier berganda digunakan dalam metode pengujian hipotesis penelitian yang diolah dengan *software* SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa tekanan lingkungan, dewan komisaris independen, dewan direksi tidak berpengaruh signifikan terhadap pengungkapan *sustainability report*, sedangkan tekanan pemegang saham, tekanan karyawan, tekanan konsumen, komite audit dan struktur modal memiliki pengaruh signifikan terhadap pengungkapan *sustainability report*.

Kata kunci: *Stakeholder Pressure*, *Good Coperate Governance* dan Struktur Modal, Pengungkapan Sustainability Report