

ABSTRACT

This research aims to examine the influence of stakeholder pressure on the sustainability reporting quality of manufacturing companies listed on the Indonesia Stock Exchange during the period 2018-2021. The research regresses various measurements of sustainability reporting quality against stakeholder pressure factors (consumer pressure, environmental pressure, shareholder pressure, and employee pressure).

The population used in this research consists of manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the years 2018-2021. Purposive sampling was employed to select the research sample, resulting in 152 samples for four consecutive years (2018-2021).

The results of the analysis indicate that consumer pressure, environmental pressure, and employee pressure have a significant positive impact on the sustainability reporting quality of companies in Indonesia. However, the research also found that shareholder pressure does not have a significant correlation with the sustainability reporting quality of companies.

Keywords: *Stakeholder Pressure, Sustainability Reporting Quality, GRI, Manufacturing Industry, Corporate Social Responsibility, Sustainability Report.*

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