

ABSTRACT

Sustainability reports are becoming a global trend and have a lot of influence on national and international companies today where the cause is the trend of developing sustainability reporting practices by each company, thus requiring companies to provide quality sustainability reports. A good quality sustainability report is expected to improve the company's image and ensure the sustainability of the company as well as bring benefits to the organization and society for the company's responsibility.

The purpose of this study is to determine the effect of employee pressure, shareholder pressure, and assurance services on the quality of sustainability reports in publicly listed companies on the Indonesia Stock Exchange for the 2018–2020 period.

The method used in this study is a quantitative method with the type of research that is descriptive. The sampling technique used in this research is purposive sampling technique which uses 55 samples of companies with a period of three years, in order to obtain 165 observational data. This research also uses panel data regression analysis method using Eviews 12 SV (x64) software.

The results of this study indicate that the variables of employee pressure, shareholder pressure and assurance services have a simultaneous effect on the quality of the sustainability report. Partially, employee pressure has a negative effect on the quality of the sustainability report, while shareholder pressure and assurance services have a positive effect on the quality of the sustainability report.

Based on the research results obtained, it is recommended that further research can be re-examined using other independent variables or different proxies that can explain the quality of the sustainability report. Companies are expected to pay attention to the quality of the sustainability report, especially in using assurance services to consistently improve the quality of the sustainability report, while investors are expected to be wiser in investing in companies that really provide good quality sustainability reports.

Keywords: *Sustainability Report Quality, Employee Pressure, Shareholder Pressure, Assurance Service*