

ABSTRACT

Sustainability report is a report submitted to the company's stakeholders to report the impact of the company's activities on the environment, social, and economy. Companies are expected to submit quality information to demonstrate corporate responsibility and can be used as one of the considerations in making decisions. However, the fact is that there are still many companies that have not submitted information in a good and quality sustainability report, especially for energy sector companies listed on the Indonesia Stock Exchange in 2019-2021.

In this study, the independent variables consist of assurance report, stakeholder pressure, and Firm Size. Meanwhile, the dependent variable in this study is sustainability report quality. The purpose of this study is to determine the effect of assurance reports, stakeholder pressure, and Firms size on the sustainability report quality in energy sector companies listed on the Indonesia Stock Exchange in 2019- 2021.

This study uses purposive sampling technique for sampling. Based on the sampling technique and criteria, 12 companies were obtained with an observation period of three years. Therefore, the total observations are 36 data from energy sector companies listed on the IDX in 2019-2021. This study uses descriptive statistical analysis methods and panel data regression models using Eviews 12 SV software.

The result of this study indicates that simultaneously assurance reports, stakeholder pressure, and Firm Size affect the sustainability reports quality in energy sector companies listed on the Indonesia Stock Exchange in 2019-2021. In addition, partially the age of the company has a not significant effect on sustainability report quality, and pressure as a stakeholder has a not significant effect on sustainability report quality. Meanwhile, assurance reports do affect the quality of the sustainability reports for mining sector companies listed on the Indonesia Stock Exchange in 2019-2021.

Based on the results of this study, the company is expected to improve the quality of the sustainability report in accordance with the GRI Standards. Investors are expected to make the sustainability report as one of the considerations in investing. In addition, stakeholders are also expected to pay attention to the quality of the information submitted by the company in the sustainability report to assess the sustainability of the company.

Keywords: Assurance Report, Firm Size, Stakeholder Pressure, Sustainability Report Quality.