

ABSTRAK

Penelitian ini menguji pengaruh *Shareholder Pressure* dan *Assurance Report* Terhadap *Sustainability Report Quality* dengan Ukuran Perusahaan sebagai moderasi. Populasi dalam penelitian ini adalah perusahaan energi yang terdaftar di BEI tahun 2018-2022 sebanyak 75 perusahaan. Desain pengambilan sampel menggunakan purposive sampling sehingga sampel yang digunakan sebanyak 21 perusahaan. Teknik analisis yang digunakan adalah regresi linear data panel dengan alat analisis eviews 12. Hasil penelitian secara simultan *Shareholder Pressure* dan *Assurance Report* berpengaruh terhadap *Sustainability Report Quality*. Secara parsial menunjukkan *Shareholder Pressure* berpengaruh signifikan terhadap *Sustainability Report Quality*, namun *Assurance Report* tidak berpengaruh terhadap *Sustainability Report Quality*. Variabel moderasi yaitu Ukuran Perusahaan tidak dapat memoderasi *Shareholder Pressure* dan *Assurance Report* terhadap *Sustainability Report Quality*.

Keywords: *Sustainability Report Quality*, *Shareholder Pressure*, *Assurance Report*, Ukuran Perusahaan



ABSTRACT

This research examines the influence of Shareholder Pressure and Assurance Reports on Sustainability Report Quality with Company Size as a moderating. The population in this research is 75 energy companies registered on the IDX in 2018-2022. The sampling design used purposive sampling so that the sample used was 21 companies. The analysis technique used is linear panel data regression with the eviews 12 analysis tool. The results of research simultaneously Shareholder Pressure and Assurance Report influence Sustainability Report Quality. Partially, it shows that Shareholder Pressure has a significant effect on Sustainability Report Quality, but the Assurance Report has no effect on Sustainability Report Quality. The moderating variable Company Size, cannot moderate Shareholder Pressure and Assurance Report on Sustainability Report Quality.

Keywords: *Sustainability Report Quality, Shareholder Pressure, Assurance Report, Company Size*

