

ABSTRACT

Sustainability Report is a report expressed by the company as a means to communicate environmental, economic, and social aspects to its stakeholders. A Sustainability Report is expected to have good quality because it reflects corporate responsibility and can influence readers in understanding and making decisions. There are still many companies that are not maximal in publishing Sustainability Report quality due to various factors, especially in companies listed in the LQ45 index from 2016 to 2019.

Independent variables in this research are stakeholder pressure and independent board of commissioners. While the dependent variable in this research is the quality of Sustainability Report. The purpose of this research is to determine the influence of stakeholder pressure and independent board of commissioners on the Sustainability Report quality on companies listed in the LQ45 index for the period 2016-2019. Because of the inconsistent results of previous research that still occur.

Based on its purpose, this research is descriptive research using purposive sampling in sampling techniques. Based on sampling techniques and criteria obtained 16 companies used as research samples with observations for four years. So that obtains a total sample of 64 from companies listed in the LQ45 index during the period 2016-2019. The regression model used is panel data regression.

The results showed that pressure from the environment as a stakeholder positively influenced the quality of sustainability report. While the pressure from employees and shareholders as stakeholders does not affect the quality of sustainability report. The independent board of commissioners does not affect the quality of the Sustainability Report.

Keyword: *Independent Board of Commissioners, Stakeholder Pressure, Sustainability Report Quality*