



**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS ANDALAS**

**THESIS
THE EFFECT OF PROFITABILITY AND STAKEHOLDER PRESSURE
ON THE QUALITY OF SUSTAINABILITY REPORT**

By:

ZIKRA KARNEFA

2110531013

Thesis Advisor:

Drs. Riwayadi, MBA, Ak., CA, CPMA, CSRA, CRP, ASEAN CPA

Submitted to fulfill the requirements to obtain Bachelor Degree in Accounting

PADANG

2025

THESIS APPROVAL LETTER

Herewith, stated that:

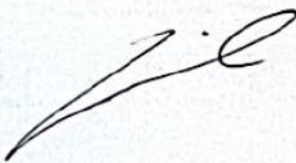
Name : ZIKRA KARNEFA
Student ID : 2110531013
Degree : Bachelor Degree (S1)
Field of Study : International Accounting
Thesis Title : **THE EFFECT OF PROFITABILITY AND
STAKEHOLDER PRESSURE ON THE QUALITY
OF SUSTAINABILITY REPORT**

Has already passed the thesis seminar on February 12th, 2025 based on procedures and regulation prevailed in the Faculty of Economic and Business, Andalas University.

Padang, April 8th 2025

Head of International Accounting
Program

Thesis Advisor



Luciana Luthan, S.E., M.Si., Ak., CA
NIP. 198501172019032010



Drs. Riwavadi, MBA, Ak., CA, CPMA, CSRA, CRP, ASEAN CPA
NIP. 196412281992071001

	Alumna's University Number:	ZIKRA KARNEFA	Alumna's Faculty Number:
<p align="center">BIODATA</p> <p>a) Place/Date of Birth: Padang Panjang, 20 September 2003 b) Parent's Name: Karjuni and Nelfa Diosti c) Faculty: Economics and Business d) Major: International Accounting e) ID Number: 2110531013 f) Graduation Date: 3 May 2025 g) Grade: Cum Laude h) GPA: 3.78 i) Length of Study: 3 years and 8 months. j) Parent's Address: Komp. Singgalang Blok A.2 No.22, Padang</p>			
<p align="center">THE EFFECT OF PROFITABILITY AND STAKEHOLDER PRESSURE ON THE QUALITY OF SUSTAINABILITY REPORT</p> <p align="center">Thesis by: Zikra Karnefa</p> <p>Thesis Advisor: Drs. Riwayadi, MBA, Ak., CA, CPMA, CSRA, CRP, ASEAN CPA</p> <p align="center">ABSTRACT</p> <p><i>The objective of this study is to determine the effect of profitability and stakeholder pressure on the quality of sustainability reports. This research is quantitative, and sampling is done through purposive sampling. The sample consists of 54 property and real estate sector companies listed on the Indonesia Stock Exchange that published sustainability reports and annual reports for 2021-2023. Data were analyzed using multiple linear regression with SPSS software. This study found that profitability and employee pressure have a significant effect on the quality of sustainability reports. Meanwhile, shareholder pressure and creditor pressure have no significant effect on the quality of sustainability reports.</i></p> <p>Keywords: Stakeholder Pressure, Profitability, Employee Pressure, Shareholder Pressure, Creditor Pressure, Sustainability Report Quality</p>			

ABSTRACT

The objective of this study is to determine the effect of profitability and stakeholder pressure on the quality of sustainability reports. This research is quantitative, and sampling is done through purposive sampling. The sample consists of 54 property and real estate sector companies listed on the Indonesia Stock Exchange that published sustainability reports and annual reports for 2021-2023. Data were analyzed using multiple linear regression with SPSS software. This study found that profitability and employee pressure have a significant effect on the quality of sustainability reports. Meanwhile, shareholder pressure and creditor pressure have no significant effect on the quality of sustainability reports.

Keywords: *Stakeholder Pressure, Profitability, Employee Pressure, Shareholder Pressure, Creditor Pressure, Sustainability Report Quality*

