

## CHAPTER V

### CLOSING

#### 5.1 Conclusion

This study aims to empirically prove the effect of profitability and stakeholder pressure on the quality of sustainability reports. The sample used in this study is property and real estate sector companies listed on the Indonesia Stock Exchange in 2021-2023. Where using the variables of profitability and shareholder pressure, employee pressure, and creditor pressure as a measure of stakeholder pressure, it can be concluded that the results of the research discussion:

1. Profitability significantly affect the quality of sustainability reports.
2. Shareholder pressure as a measure of stakeholder pressure does not significantly affect the quality of sustainability reports.
3. Employee pressure as a measure of stakeholder pressure significantly affect the quality of sustainability reports.
4. Creditor pressure as a measure of stakeholder pressure does not significantly affect the quality of sustainability reports.
5. Profitability and shareholder pressure, employee pressure, and creditor pressure as a measure of stakeholder pressure affect the quality of sustainability reports by 26.8% and the remaining 73.2% of the quality of sustainability report value is influenced by other variables not examined in this study.

## 5.2 Research Limitation

This research only focuses on companies in the property and real estate sector for 2021-2023, so the results cannot be generalized to companies in other sectors.

## 5.3 Suggestion

Based on the limitations of the research above, the researcher suggests that:

### 1. For Companies

Companies is recommended to increase the transparency and credibility of sustainability reports.

### 2. For Future Research

This research is limited to the property and real estate sector and the 2021-2023 period. Future research is expected to expand the scope of time, use different research objects, or apply more diverse analytical tools. In addition, other variables such as government pressure and customer pressure can be included to generate more comprehensive and in-depth findings.

## 5.4 Implication

1. This study shows that only 26.8% of companies in the property and real estate sector publish sustainability reports that meet the sample criteria. The government should review the implementation of existing regulations to ensure companies fulfill their obligation to publish sustainability reports, thereby enhancing transparency and accountability in this sector.

2. The results indicate that profitability and employee pressure significantly affect the quality of sustainability reports. Therefore, companies should optimize their financial performance and enhance employee involvement to produce sustainability reports of higher quality.
3. The findings of this study can serve as a reference for investors and creditors in making investment decisions. The quality of sustainability reports reflects a company's commitment to sustainability practices and provides insights into its potential long-term performance.

