

ABSTRACT

THE EFFECT OF STAKEHOLDER SALIENCE ON SUSTAINABILITY REPORTING DISCLOSURES

By:
YULI YANASARI

This study aims to empirically prove the effect of stakeholder salience consisting of government, shareholders, employees, society, mass media, and interest community on Sustainability Reporting Disclosure. This research was conducted at energy sector companies on the Indonesia Stock Exchange for the period 2020-2022 by accessing the company's official website or www.idx.co.id. The population in this study are energy sector companies listed on the Indonesia Stock Exchange and publish continuous sustainability reporting for the period 2020-2022. The results of this study prove that the salience of government, shareholders, employees, society, mass media and interest community has no effect on sustainability reporting disclosure.

Keywords: Stakeholders, Sustainability Reporting Disclosure.

