

**PENGARUH TEKANAN PEMEGANG SAHAM, KEBERADAAN
WANITA DI DEWAN KOMISARIS DAN KARAKTERISTIK
PERUSAHAAN TERHADAP KUALITAS *SUSTAINABILITY REPORT* :
KINERJA KEUANGAN SEBAGAI VARIABEL MEDIASI**

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ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh tekanan pemegang saham, keberadaan wanita di dewan komisaris dan karakteristik perusahaan terhadap kualitas *sustainability report* : kinerja keuangan sebagai variabel mediasi. Penelitian ini menggunakan *purposive sampling* dengan sampel 12 perusahaan perbankan yang terdaftar di BEI. Metode analisis data dalam penelitian ini adalah dengan menggunakan teknik analisis kuantitatif yang dilakukan dengan mengumpulkan data yang bersifat *numeric* atau angka. Pada penelitian ini untuk menganalisis data menggunakan program SPSS 26 dan Gretl. Hasil secara empiris membuktikan bahwa tekanan pemegang saham berpengaruh terhadap kinerja keuangan, sedangkan keberadaan wanita di dewan komisaris dan karakteristik perusahaan tidak berpengaruh terhadap kinerja keuangan. Tekanan pemegang saham berpengaruh terhadap kualitas *sustainability report*, sedangkan keberadaan wanita di dewan komisaris dan karakteristik perusahaan tidak berpengaruh terhadap kualitas *sustainability report*. Kinerja keuangan tidak berpengaruh terhadap kualitas *sustainability report*. Kinerja keuangan tidak dapat memediasi hubungan antara tekanan pemegang saham, keberadaan wanita di dewan komisaris dan karakteristik perusahaan terhadap kualitas *sustainability report*.

Kata kunci : Tekanan pemegang saham; Keberadaan wanita di dewan komisaris; Karakteristik perusahaan; kualitas *sustainability report*, Kinerja keuangan.

THE INFLUENCE OF SHAREHOLDERS PRESSURE, THE PRESENCE OF WOMEN ON THE BOARD OF COMMISSIONERS, AND COMPANY CHARACTERISTICS ON THE QUALITY OF SUSTAINABILITY REPORTS: FINANCIAL PERFORMANCE AS A MEDIATION VARIABLE

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ABSTRACT

This study aims to empirically examine the effect of shareholder pressure, the presence of women on the board of commissioners and company characteristics on the quality of sustainability reports: financial performance as a mediating variable. This study used purposive sampling with a sample of 12 banking companies listed on the IDX. The method of data analysis in this study is to use quantitative analysis techniques which are carried out by collecting data that is numerical or numeric in nature. In this study to analyze the data using the SPSS 26 and Gretl programs. The empirical results prove that shareholder pressure has an effect on financial performance, while the presence of women on the board of commissioners and company characteristics have no effect on financial performance. Shareholder pressure affects the quality of the sustainability report, while the presence of women on the board of commissioners and company characteristics do not affect the quality of the sustainability report. Financial performance has no effect on the quality of the sustainability report. Financial performance cannot mediate the relationship between shareholder pressure, the presence of women on the board of commissioners and company characteristics on the quality of sustainability reports.

Keywords: *Shareholder pressure; Presence of women on the board of commissioners; Company characteristics; quality of sustainability report, financial performance.*