

ABSTRACT

This study aims to determine empirically the effect of Stakeholder Pressure and Corporate Governance Disclosure on Water Disclosure in Energy Sector Companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022. The factors tested in this study are Stakeholder Pressure and Corporate Governance Disclosure.

The method used in this research is descriptive and verification method. This study uses secondary data in the form of financial reports obtained from the official website of each company and the website www.idx.co.id. The sampling technique used in this study was purposive sampling which resulted in 49 companies. The analysis techniques used in this study are descriptive analysis, verification analysis, classical assumption test, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, hypothesis testing, multiple regression analysis, correlation analysis and coefficient of determination.

Based on the results of research on Energy Sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022. Stakeholder Pressure affects Water Disclosure with a contribution / influence of 25.7%. Corporate Governance Disclosure affects Water Disclosure with a contribution / influence of 39.0%. Stakeholder Pressure and Corporate Governance Disclosure on Water Disclosure with a contribution / influence of 64.7%.

Keywords: Stakeholder Pressure, Corporate Governance Disclosure and Water Disclosure