ABSTRAK

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Judul : Pengaruh *Enviromental Pressure*, Leverage Dan Profitabilitas Terhadap *Sustainability Reporting*

Penelitian ini bertujuan untuk melihat Pengaruh *Enviromental Pressure*, *Leverage* dan Profitabilitas terhadap *Sustainability Reporting*. Data yang digunakan adalah data sekunder. Teknik pengambilan sampel yang digunakan yaitu teknik *purposive sampling* dan sampel yang terpilih sebanyak 92 perusahaan dengan 368 pengamatan. Metode yang digunakan yaitu analisis regresi data panel menggunakan eviews 12 student. Hasil penelitian menunjukkan bahwa *Environmental Pressure* (EP) berpengaruh positif dan signifikan terhadap pengungkapan *Sustainability Reporting* pada perusahaan Manufaktur di Bursa Efek Indonesia. *Leverage* berpengaruh positif dan signifikan terhadap pengungkapan *Sustainability Reportin*g pada perusahaan Manufaktur di Bursa Efek Indonesia dan Profitabilitas berpengaruh positif dan signifikan terhadap pengungkapan Sustainability Reporting pada perusahaan Manufaktur di Bursa Efek Indonesia.

Kata Kunci: *Enviromental Pressure*, Leverage, Profitabilitas *Sustainability Reporting*.

ABSTRACT

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Study Program : Accounting
Title : The Influence of Environmental Pressure, Leverage, and Profitability on Sustainability Reporting

This study aims to investigate the effect of Environmental Pressure, Leverage, and Profitability on Sustainability Reporting. The research utilizes secondary data, with a purposive sampling technique applied to select a sample of 92 manufacturing companies, resulting in 368 firm-year observations. Panel data regression analysis was conducted using EViews 12 Student Version. The results reveal that Environmental Pressure (EP) has a positive and significant impact on the disclosure of Sustainability Reporting among manufacturing firms listed on the Indonesia Stock Exchange. Likewise, Leverage demonstrates a positive and significant influence, as does Profitability, both contributing positively and significantly to the extent of Sustainability Reporting disclosure.

Key Words: *Enviromental Pressure, Leverage, Profitability, Sustainability Reporting.*