

ABSTRACT

This study aims to analyze stakeholder pressures that can encourage companies to improve supply chain sustainability performance and supply chain sustainability performance that can improve the quality of sustainability risk disclosure with supply chain complexity as a moderator. The sample used was 129 companies listed on the Indonesia Stock Exchange in 2022. Multiple linear regression analysis was used to test the influence between variables. The results showed that using the Ullmann model, only active strategy posture and economic performance positively affected supply chain sustainability performance. This study also shows that good supply chain sustainability performance will improve the quality of sustainability risk disclosure. The results of this study indicate that horizontal and spatial complexity can strengthen the influence between supply chain sustainability performance and the quality of sustainability risk disclosure. The low level of complexity of the company's supply chain network in Indonesia allows companies to coordinate effectively, collaborate, and be transparent between companies along the supply chain. This study contributes to the government and regulators to develop sustainability policies, including fiscal incentives for sustainability investment, environmental regulations, and transparent sustainability reporting frameworks. Companies can invest in research and development to be able to create innovations to improve supply chain sustainability.

Keywords: sustainability performance, sustainability risk disclosure, supply chain, supply chain network complexity