

TABLE OF CONTENTS

UNDERGRADUATED THESIS APPROVAL	ii
THESIS EXAMINATION APPROVAL.....	iii
STATEMENT OF ORIGINALITY OF THE THESIS	iv
ABSTRACT.....	v
ABSTRAK	vi
MOTTO AND DEDICATION	vii
FOREWORD	viii
TABLE OF CONTENTS	xii
LIST OF TABLE	xiv
LIST OF FIGURE.....	xv
LIST OF APPENDIX	xvi
CHAPTER I INTRODUCTION	1
1.1 Background of Study	1
1.2 Problem Formulation	9
1.3 Research Objectives and Purposes	11
1.4 Thesis Outlines	13
CHAPTER II LITERATURE REVIEW.....	15
2.1 Underlying Theories	15
2.1.1 Legitimacy Theory.....	15
2.1.2 Stakeholder Theory	18
2.1.3 Stakeholder Pressure.....	20
2.1.4 Managerial Ability	25
2.1.5 Impression Management.....	27
2.1.6 ESG Disclosure.....	29
2.2 Prior Research.....	31
2.3 Theoretical Framework.....	37
2.4 Hypothesis Development.....	38
2.4.1 Stakeholder pressure and ESG Disclosure.....	38
2.4.2 Managerial Ability on ESG Disclosure	40

2.4.3	Impression Management on ESG Disclosure	42
CHAPTER III RESEARCH METHODS		45
3.1	Operational Variable Definitions and Measurements.....	45
3.1.1	Independent Variable	45
3.1.2	Dependent Variable	50
3.2	Population and Sample	52
3.3	Data Source.....	52
3.4	Data Collection Method.....	53
3.5	Method of Analysis.....	53
3.5.1	Descriptive Statistic	53
3.5.2	Structural Equation Modeling (SEM) – Partial Least Square (PLS).....	53
3.5.3	Hypothesis Testing	57
CHAPTER IV RESULT AND ANALYSIS.....		58
4.1	Description of The Research Object	58
4.2	Data Analysis	59
4.2.1	Analysis of Results Descriptive Statistics	59
4.2.2	Structural Equation Modeling (SEM) – Partial Least Square (PLS).....	62
4.3	Hypothesis Testing	68
4.4	Result Interpretation	70
4.4.1	Influence of Stakeholder Pressure on ESG Disclosure.....	72
4.4.2	Influence of Managerial Ability on ESG Disclosure.....	73
4.4.3	Influence of Impression Management on ESG Disclosure.....	75
CHAPTER V CONCLUSION.....		77
5.1	Conclusion	77
5.2	Limitation.....	78
5.3	Suggestion.....	79
5.3.1	Managerial Implications	79
5.3.2	Suggestion for Future Study	80
REFERENCES.....		81
APPENDIX		90