

**THE EFFECT OF FIRM SIZE, INSTITUTIONAL OWNERSHIP, PROFITABILITY AND
EXTERNAL ASSURANCE ON SUSTAINABILITY REPORT DISCLOSURE
OF MANUFACTURING COMPANIES LISTED ON THE
INDONESIAN STOCK EXCHANGE IN 2023**



THESIS

Submitted as a Partial Requirement to Obtain
Bachelor's Degree of Accounting

By:

REZA NUGRAHA VALERIAN

7173220031

Accounting Study Program



**FACULTY OF ECONOMICS
UNIVERSITAS NEGERI MEDAN**

2024