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The Effect of Sustainable Support Information, Business Strategy, and Ceo's Reputation on Company Reputation with Visibility as Moderated

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Abstract

This study examines the effect of sustainable supporting information, business strategy, and CEO reputation on the company's reputation, with visibility as a moderating influence between these variables. Sustainable supporting information is achieved using information from SDG Compass, which is the result of cross-referencing between the SDGs agenda and GRI standards. The business strategy in this study uses a product differentiation business strategy by measuring four dimensions: product design, product uniqueness, environmentally friendly products, and research and development. The Rentrak 2018 CEO model measures the CEO's reputation. The 2015 Reptrak model measures the company's reputation. Likewise, visibility is measured by the dimensions of advertisements, report publications, and social media owned by the company. Eight hundred ninety-one respondents from internal stakeholders and public manufacturing companies were listed on the Indonesia Stock Exchange in 2019. This study uses primary data with a questionnaire. The research model is structured with multiple regression. The statistical tool used to process the data obtained is using AMOS 24.0. As a result, sustainable supporting information, business strategy, and CEO reputation affect the company's reputation, and visibility as a moderator also strengthens the effect of these three variables on the company's reputation. The results of this study are the implementation of legitimacy theory, where companies can be legitimate if all their activities are by the norms in their community so that they must be more transparent in disclosing company operations, regulators need to implement stricter supervision over the mandatory publication of sustainability reports.

Keywords

sustainable supporting information; business strategy; CEO reputation; company reputation; visibility

Introduction

Stakeholders will have a positive perception of a company. Suppose one of the companies has a good reputation. In that case, a good reputation will be formed if the stakeholders receive a positive signal from the company's operations that carry out sustainable business and governance practices. In recent decades, the notion of corporate reputation has become a major issue in modern business to deal with increasing competitive pressures. Companies worldwide are turning their attention towards finding new ways to gain a position to stay afloat in the global market by prioritizing the optimistic view of stakeholder groups (Dragos, 2020). The role of these stakeholders continues to increase along with the company's expansion at local and international levels (Foo et al., 2019; Lee and Hu, 2018).

Indicators to build a company's reputation are not only sourced from monetary aspects but also from non-monetary aspects. The monetary component explains the company's reputation in financial performance, which is only about 7-10%, and the non-monetary component is 90-93% (Raithel and Schwaiger, 2015). Today's corporate reputation is driven by various business factors such as governance, corporate leadership, social and environmental responsibility, corporate empathy, and emotional bonds (Dragos, 2020). Strong financial performance is no longer the only requirement that companies worldwide must meet to be recognized by stakeholders (Dragos, 2020). There are various opinions from researchers regarding the definition of corporate reputation. However, at the core, it is a matter of recognition (legitimacy), positive views, and support from stakeholders for the company's operations.

Given the importance of the company's reputation, 60% of the respondents acknowledged that the company's reputation represents more than 40% of the company's value (Weng and Chen, 2016). 66% of respondents stated that the quality of products and services is the leading indicator that affects the company's reputation, and 49% of respondents stated that the CEO's reputation is a variable that affects the company's reputation (Shandwick, 2015). The company's reputation is formed when various stakeholder expectations can be met (Baruah and Panda, 2020).

Developing a company's reputation in Indonesia has become an essential indicator in buying products and investments, especially for consumers and investors. Large, professionally managed companies try to take an active approach to managing their reputation. The ranking of the reputation index of companies in

Indonesia as carried out by Warta Ekonomi Magazine with the name "Indonesia Most Admired Companies (IMACO) Award."

Reputation for the company is a form of trust from stakeholders. If there is a crisis of trust, it will hurt the existing reputation and require significant effort to rebuild that trust. According to the legitimacy theory, one of the processes for forming a company's reputation is due to the legitimacy of the stakeholders. Stakeholders obtain the legitimacy indicator signals from internal and external companies. If the company contributes to sustainable development, its operations have a green business strategy, and a reputable CEO runs the company, it can be expected to increase its overall reputation.

As an intangible asset, the company's reputation reflects stakeholders' perceptions (Baruah and Panda, 2020), so it is not easy to measure it. The indicators forming the company's reputation continue to develop with the business cycle development. The latest measurement used in this research is the Global RepTrak issued by the Reputation Institute in 2007 (Fombrun et al., 2015). This research adds several additional indicators beyond those formulated by RepTrak, namely indicators of technological transformation, low investment risk, and competence. The results of this study are expected to provide scientific references regarding the importance of reputation and approaches that the business world may implement.

Today, many problems face the world, such as climate change, reduced biodiversity, poverty, the crisis of trust, and others (Broman and Robert, 2015). Starting from this, sustainable development is a new perspective development committed to contributing to the future. The United Nations (UN) gave birth to the Sustainable Development Goals (SDGs) program to continue the Millennium Development Goals or MDGs program. The SDG's agenda aims to provide a better quality of life for current and future generations, for achieving these goals, all parties must contribute, including companies. The company's contribution to sustainability through the SDGs agenda will provide benefits for the company's sustainability. This sustainability vision is one of the dimensions of its reputation because of its potential to increase economic profits (Johnson et al., 2018).

In Indonesia, the GovernmentGovernment implements the SDGs agenda by integrating it into the 2020-2024 national medium-term development plan (RPJMN), which was issued through Presidential Regulation number 59 of 2017, as a continuation of the previous MDGs agenda in 2000-2015, where Indonesia has not succeeded in fulfilling all of these agendas. (Indonesian Central Statistics Agency, 2016). Viewed from the public company sector, the disclosure of the company's contribution to sustainability support is still not so much. The main reason is that the publication of sustainability reports in Indonesia is still not mandatory. Only a small number of public companies have published their sustainability reports, but starting from the 2020 period, the report by the regulations of the Authority. Financial Services (OJK) Number 51/POJK.03/2017 all public companies are required to make a sustainability report whose content is aligned with economic, social, and environmental interests (www.ok.go.id).

With the issuance of the OJK regulation, it is expected that the company's disclosure on sustainability will be more comprehensive, which will affect the company's reputation because of the positive signal from the company's operations to stakeholders, as revealed by Kim (2019) supporting the view that sustainability disclosure has a positive effect on consumer confidence. And their perception of the company's reputation. His findings show that CSR initiatives affect customer trust and satisfaction and, at the same time, affect the company's reputation (Hult et al., 2018; Kim and Kim, 2017). Then Odriozola and BaraibarDiez, (2017) also have the same opinion that the level of quality of sustainability disclosure can affect the company's reputation.

The relevance of sustainable development differs between countries. Its application still considers the uniqueness of each region, for example, environmental conditions and development phases, priority scales and domestic political conditions, and each company. Not all of the SDGs agendas are relevant to the company's activities. The company will only report its contribution to the relevant SDGs related to the core business and value chain. The company's contribution to the SDGs in this study is proxied by information on sustainability support.

The measurement of information on sustainability support in this study uses the SDG Compass guidelines because the SDG Compass performs a cross-reference between the SDGs agenda and the GRI standards, making it easier for companies to inform their contribution to the SDGs agenda. The SGDs agenda has been implemented since 2015. The agenda is more related to the policies of the GovernmentGovernment of a country toward the prosperity of its people. However, it is hoped that the company can also contribute maximally, especially to the stakeholders in its operational environment, because the company can use the contribution information to the SDGs agenda in managing the company's reputation risk.

So far, there is still limited research that looks at how the influence of information on sustainability support with the SDG Compass proxy on the company's reputation, especially in the Indonesian context, because the SDGs agenda is still relatively new. The majority of previous research, both outside and in Indonesia, is still limited to the CSR aspect, such as Kim's research (2017); Diez and Sotorrio (2017); Irfan et al. (2018); Lee and Lee (2017), all of these researchers found that overall corporate CSR initiatives have a direct impact on company reputation, but not all CSR indicators have a positive effect on company reputation (Lee and Lee, 2017).

Intense competition in domestic and global markets, high customer demands, and increasingly advanced technology have put pressure on companies to improve and achieve sustainable competitive advantage. The number of competitors that have emerged has resulted in competition. Thus every company must be able to differentiate itself from other competitors so that its business remains sustainable. In intense competition, business strategy is often considered a means for companies to achieve and maintain a competitive advantage.

In competition, it is necessary to have a business strategy that is in line with the company's sustainability indicators, not only in the environment where the company operates but also in the supply chain and long-term strategy, as stated by Lee and Lee (2017) that sustainability (CSR) is gradually considered as a business strategy tool that has a significant influence on consumer behavior. The industrial growth trend that adopts the principle of sustainable development has changed how products or services are marketed. The company's operations move from conventional management to sustainable development. Alternatively, there is a shift in perception of business organizations' role, Authority, and status from private entities that maximize profits for their shareholders to a stakeholder and community-based approach (Baruah and Panda, 2020). This is by stakeholder theory.

A total of 180 CEOs of large US companies jointly stated that the company's goals had a fundamental commitment to all stakeholders (Business Roundtable, 2019). The results of the 2015 PWC survey, as many as 90% of respondents consisting of the world community, expect companies to need to embed sustainability into their strategy and way of doing business (www.pwc.com). Integrating sustainability into the company's business strategy requires a strong CEO who has a long-term view. Long.

The company's business strategy will generate signals to stakeholders about the company's future growth prospects. Positive signals received by stakeholders contribute to building the company's reputation. The business strategy in this study is proxied by a product differentiation strategy because the product differentiation strategy is more long-term in nature, with innovation targets developed through research and development. The aim is to increase sustainable competitive advantage. This strategy is generally applied to large companies in Indonesia, such as Indofood, Aqua, and others. These companies continue to innovate so that the market is not only domestic but also global.

With a competitive advantage through a differentiation business strategy, the benefits obtained by the company can be in the form of; premium pricing allows for sustainability as the product is difficult to imitate by competitors, and allows the creation of products with more value. This study uses the exact 2 (two) dimensions of the researcher Dirisu (2013), namely the dimensions of product design and product uniqueness and the R&D dimension of Padgett and Moura (2012), because differentiation strategies are related to sustainability. This study adds 1 (one) dimension again, namely the dimensions of green products or environmentally friendly products.

Research on the effect of business strategy on company reputation was conducted by Kaur and Singh (2019). The results of this study were able to provide empirical evidence that business strategy affected company reputation. The results of Kaur and Singh's research (2019) are in line with the objectives of R&D, namely for sustainable competitive advantage and product innovation by utilizing all available resources by resource theory (RBV).

Padgett and Moura's (2012) research on companies in the United States with panel data of 257 samples obtained from Thomson Reuters Datastream covering four years from 2004-to 2007 shows product differentiation strategies with proxies, namely research and development (R&D) are moderated by innovation. Moreover, CSR concluded that business strategy has a more significant influence on the company's reputation because of R&D activities that can generate innovation. In contrast, a Fortune magazine survey index measures company reputation, and R&D is calculated by the total cost of R&D divided by the number of employees.

Research by Williams et al. (2005) on the links between company strategy and company reputation, with a sample of 178 Fortune 500 companies, the company strategy here is a diversification strategy and a single company strategy. Single company.

With limited natural resources and the demands of stakeholders, the company's business must contribute and be responsible to the environmental community. This is a challenge for the CEO for now and in the future. In running the company, the CEO is required to fulfill the interests of shareholders and the interests of stakeholders. Symbolically, the CEO symbolizes the organization and contributes to shaping the company's values and realizing the company's reputation (Love et al., 2017).

Shandwick's KRC Research (2015) survey of executives (excluding CEOs) from 19 countries found that 45% of respondents stated that a CEO's reputation contributes to a company's reputation fundamentals. Indonesia occupies the top position in the world out of 19 countries. 68% of respondents stated that the company's market value is associated with the reputation of the CEO. It can be concluded that in Indonesia, the reputation of the CEO is more dominant in influencing the company's market value. At the same time, in other countries, the performance and quality indicators are more dominant. Product (Shandwick, 2015), from these statistics, it can be seen that leadership is a valuable investment resource in a company. The results of the company's performance reflect the CEO. Thus a CEO who has a good reputation will also increase the company's reputation.

Globally, CEO reputation contributes to the formation of company reputation by 14%, specifically in the United States by 16% and statistics also show that CEO performance by 35% is indicated by financial performance results and the remaining 65% by non-financial performance, the most significant dimension influencing Global CEO is the responsibility, which is 31.20% (Reputation Institute, 2018). There are many examples that the CEO's reputation positively impacts the company's reputation, such as Bill Gates with Microsoft, Steve Jobs with Apple, and Anthony Salim from Indonesia with Indofood.

The dimensions that form the CEO's reputation are the ability perspective in the form of educational background and work experience and an image or symbolic perspective. This is by the theory of human capital and social capital. There are several dimensions of forming a CEO's reputation: (1) according to Shandwick (2015) namely, a clear vision, inspiration and can motivate others, honest and ethical, a good communicator internally and externally focused on customers, and someone who cares that the company is an excellent place to work, (2) according to RepTrak from the reputation institute (2018), namely, the dimensions of leadership, influence, responsibility, and management. This study uses the RepTrak model measurement from the reputation institute (2018) by adding 1 (one) more dimension, namely having a relationship (networking).

The relevance of CEO reputation in corporate reputation has increased over time. Research by Love and Bedner (2016), Confetto and Covucci (2018), and Conte Francesca (2018) statistically shows that the reputation of the CEO significantly affects the reputation of the company. However, according to Love et al. (2016), sometimes media coverage can damage a company's reputation, and CEO excellence is not associated with a higher reputation.

Visibility is a business activity with a close relationship between the company and its stakeholders, or how the media reports news about the company that affects public perception. The information contained in the media can be in the form of its economic performance. Hyun Park Research (2017); Odriozola and Baraibar (2017) show that visibility positively affects a company's reputation as moderating and independent variable. Referring to SeHyun Park's research (2017), this study also uses visibility as a moderating variable.

With good visibility, information regarding the company's activities can be easily identified by stakeholders. Information about the company known to the public will result in a public assessment of the company itself. It is this public assessment that affects the company's reputation. If information regarding sustainability support activities can be known and easily obtained by the public (visible), it will facilitate the public's assessment of the company. Visibility is an activity to support a company's sustainability that will affect the image or reputation.

This study also places the variables of company age, company size, and auditor reputation as control variables in testing the effect of information on sustainability support, business strategy, and CEO reputation on company reputation. The placement of control variables for company age (Crabb, 2016), company size (SeHyun Park, 2017; Diez and Sotorrio, 2017), and auditor reputation have been proven to be independent variables that influence the dependent variable. Based on resource-based theory (RBV), long-established companies have better financial performance with superior experience, knowledge, skills, and routines. Long-established companies are more competitive than newer companies and are more stable in financial performance. (Han and Kim, 2020). Companies that have been around for a long time can produce information for the public, and investors use this information to reduce company uncertainty.

The duration of the company's existence can indirectly signify that the company has the experience and can compete, especially with other similar companies. So in this study, it is expected that the length of the company's life has a positive effect on building its reputation. Large companies will have more prominent stakeholders, so they are under higher scrutiny for disclosing information to all stakeholders, including environmental disclosures (Deswanto and Siregar, 2018; Gondo, 2021; Mukthayakka, Sajjan, & Kashid, 2021). Company size is used as a control variable in this study because, based on previous research, it has been concluded that company size is closely related to company reputation (Brammer and Pavelin, 2004; Padgett and Moura, 2011; Danaboina & Neerati, 2020). The auditors chosen by the company are also considered to affect the company's reputation. Auditors who have some clients, the number of audit fees, and many auditors influence stakeholders' perceptions of the company's reputation.

There are many benefits that a company can get if it has a good reputation. However, a global phenomenon shows, especially in Southeast Asia, the results of the ASEAN CSR Network report in collaboration with the National University Singapore (NUS) stated that globally the average sustainability disclosure with GRI Standard guidelines in 100 public companies each in 5 (five) Asian countries (Indonesia, Philippines, Thailand, Malaysia, Singapore) in 2018 was 59.20%, individually, Indonesia's position was the lowest at 53.60%, in terms of sustainability disclosure, companies in Indonesia are more much to the disclosure of the economic dimension (Centre for Governance, Institutions & Organizations NUS Business School, 2018).

The second phenomenon is seen from the commitment. The results of the PWC survey of 2,953 respondents conducted in 53 countries: show that the commitment to fulfill CSR initiatives in family companies in Indonesia is 70%, while the global level is 77%, and the commitment to improve the company's reputation is 67% while the global rate of 87% (PWC, 2018). Moreover, the third phenomenon, in Indonesia, the contribution of CSR to stakeholders, which is disclosed in the sustainability report is one of the essential indicators of the formation of the company's reputation, has not been going well. There are still many conflicts between companies and the environment, such as mining companies, and many companies still view CSR initiatives as a cost increase (Hartini, 2015).

From the three phenomena above, it can be seen that Indonesia's position in disclosing sustainability, CSR initiatives, and commitment to building a company's reputation is still low, especially in meeting the expectations of stakeholders who will build a company's reputation, so this research is motivated to conduct further research on the effect of information on sustainability support. , business strategy and the CEO's reputation on the company's reputation, these three factors are expected to bring the company to continuously maintain and improve the sustainability of the company's reputation.

As far as is known, research on the effect of these three variables on company reputation using the SDG Compass guideline measurement for sustainability support information, the RepTrak Standard model for CEO reputation and company reputation, is still limited, especially in the Indonesian context. This research is new, so it can contribute to producing the measurement model of the dependent and independent variables.

This study focuses on relatively new variable measurement parameters. Where in previous studies, the parameters used are generally still different and use the old parameters, such as the Global Most Admired (Fombrun et al., 2000) for the company reputation variable. Triple bottom line indicators (Scott, 2009; Adams, 2006; Schwaninger, 2015) or CSR approach (McWilliams et al., 2006) for the variable of information on sustainability support. The ratio of R&D costs, revenues, cost of goods, and marketing costs (Banker and Tripathty, 2014; Balsam et al., 2011; Chang et al., 2015), defender, prospector, and analyzer strategies (Miles and Snow, 1978) for strategy variables business. Indicators of ability perspective and symbolic perspective (Clark and Smith, 2002; Weisbach, 1988; Malmendier and Tate, 2005) for CEO reputation variable. Meanwhile, the parameter used in this study is the RepTrak scale (Fombrun et al., 2015) for the company reputation variable. SDG Compass (GRI, UNGC, and WBCSD, 2016) for the sustainability support information variable. The green product dimension for the business strategy variable and the RepTrak indicator (Reputation Institute, 2018) for the CEO reputation variable.

The next focus is to examine the effect of information on sustainability support, business strategy, and CEO reputation on the company's reputation due to the results of previous empirical research, which shows that there are still gaps, such as research by Lee and Lee, (2017); Williams et al., (2005); Love et al., (2016). This shows results that are not strong due to differences in the uniqueness of each country in terms of environmental conditions, development phases, priority scale, and domestic socio-political conditions. With the gaps in the previous research, the researchers see that there is still a gap to conduct further research with more comprehensive dimensions and indicators.

Research methods

This study uses primary data with a survey method using an online questionnaire based on theoretical and empirical studies relevant to the research variables. On the preliminary questionnaire, pilot tests were conducted on respondents to ensure clarity, accuracy, consistency, and relevance of the data taken by the problem and research objectives. The results of the pilot test questionnaire were used to improve the questionnaire before it was used in field data collection for the primary test.

The questionnaire was built to focus on stakeholder perceptions. From the answers to respondents' statements, it can be seen how far the stakeholders' perceptions of the indicators and dimensions of the variables asked are. For the characteristics of the sample or the demographics of the respondents, this study adopts the research of Feldmen et al. (2013), which discusses the reputation of the company, the characteristics of the respondents consist of 4 characteristics.:

a) Gender: male and female
b) Age, 18-25 years, 26-35 years, 36–50 years, 51–80 years
c) Qualification/last education, D3, S1, S2, S3, and others

d) Economic status or monthly income, < Rp. 5 million, > Rp. 5 million – Rp. 10 million, > Rp. 10 million – Rp. 20 million, > Rp. 20 million (adjusted figure)

e) Working period, less than or equal to 2 years, > 2–10 years, >10–15 years, and >15 years

Especially for tenure characteristics (again e), additional characteristics outside the characteristics, according to Feldmen et al. (2013).

This study uses a 6-point Linkert interval scale (Chomeya, 2010; Feldmen et al., 2013) to make it easier for respondents to answer statements, and the answers to statements given by respondents are: (1) strongly disagree (STS), (2) disagree (TS), (3) somewhat disagree (ATS), (4) somewhat agree (US), (5) agree (S), and (6) strongly agree (SS). According to Chomeya (2010), the 6-point Linkert scale produces higher discriminant and reliability values. The linked scale is a scale that shows how strongly the level of agreeing or disagreeing with a statement is (McDaniel and Gates, 2013). The reasons for using the Linkert scale: (1) make it easier for respondents to answer the questionnaire whether they agree or disagree (Malhotra, 2012), (2) easy to use and easy to understand by respondents (McDaniel and Gates, 2013), (3) visually using the Linkert scale more exciting and easy to fill out by respondents (Sugiyono, 2009).

1) Results and Discussion

2) Discussion of the Hypothesis of Sustainability Support Information Affecting Company Reputation.

Previous empirical research was conducted by Kim and Kim (2017) in America; Diez and Sotorrio (2017) in Spain; Irfan and Hassan (2018) in Pakistan; Sontaite and Petkeviciene (2015) in Lithuania; Lee (2017) in Taiwan and Taghian et al., (2015) in Australia, all show the results that information on sustainability support, in this case, CSR initiatives has a significant positive effect on company reputation.

The first hypothesis in this study supports the research results above, namely table 4.45 regression weights with P-value = 0.0000 < 0.05, which means that the first hypothesis is accepted or information on sustainability support positively and significantly affects the company's reputation. The resulting direction is positive or unidirectional. A positive direction means that the wider the sustainability support information, the better the company's reputation.

A question that arises in interpreting these results is why the breadth of sustainability support information can improve the company's reputation? The answer is that a company that pays attention to its legitimacy obtained from stakeholders will support its sustainability to the fullest, which is related to the norms and expectations of the community in which the company operates. The existence of extensive sustainability support information related to company operations in contributions to the SDG's agenda, both in economic, social, and environmental dimensions, will shape the company's CSR profile.

The company's attention to current topics that become global problems will also shape the CSR profile. Companies with a high CSR profile can increase the company's interactions with stakeholders, increasing the company's reputation (Branco and Rodrigues, 2006).

The company's contribution to the SDGs agenda in Indonesia is currently growing due to the company's awareness of the importance of sustainability. Companies increasingly understand the importance of contributing to the SDG's agenda because of the feedback and benefits obtained by the company. The amount of money the company spends on initiatives on the SDGs agenda is quite significant. However, it is proportional to the company's benefits in the long term. In addition to sustainability, it also plays a role in strengthening the company's reputation in the eyes of stakeholders, which will make the company exist longer.

Initiatives on the SDG's agenda can be the company's moral responsibility to stakeholders, namely shareholders, employees, media, GovernmentGovernment, consumers, and especially the community or community around which the company grows. With the company's contribution to the SDG's agenda, it is hoped that it will prevent adverse social effects because companies realize that they operate in a social environment.

In Indonesia, many SDGs initiatives have been implemented by the company, especially to the community in which the company operates, including in the form of donations to reduce poverty and hunger, improve the quality of education, start inviting consumers to live healthy lives, plant trees to reduce the impact of global warming, as well as improvements in the company. Itself in the form of water, energy efficiency, recruitment of local workers, and modernizing the company's infrastructure.

The previous research phenomenon, namely the 2018 Asean CSR Network and National University Singapore (NUS) survey, stated that Indonesia's corporate sustainability disclosure level with the GRI standard guidelines was only 53.60%, ranked the lowest in Asian countries. However, by developing a dynamic business cycle, Indonesia continues to improve itself for sustainable business, and until 2020, managed to achieve the highest ranking out of 27 countries for public trust in information disclosure in sustainability reports, according to the results of the GlobeScan survey and the Global Reporting Initiative (GRI) 2020, (https://www.krjogja.com/ Ekonomi/keuangan/RI-raih-peringkat-tertinggi-di-gri-2020/) even in Indonesia every year rating agencies also hold a ranking of CSR initiatives. Thus, in the context of Indonesia, the influence of sustainability information is powerful in improving the company's reputation, as evidenced in the results of this study in answering the first hypothesis.

The demographics of the respondents (Table 4.3) show that the majority of respondents are from large companies, with a bachelor's academic background (S1) and tenure of up to 10 years. This has broad participation in the development of the company's operational sustainability. The giant company makes disclosures because it has a more significant effect on society in the face of pressure from larger stakeholder groups.

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In this study, the implementation of stakeholder theory is by Baruah and Panda's (2020) statement that the company's operations are not solely for the welfare of shareholders but also consider the interests of stakeholders so that the company is running its business contributes to the SDGs agenda for the benefit of the community around where the company operates. For this contribution, the company discloses information as widely as possible to stakeholders. This will minimize the occurrence of information asymmetry and positive signals to stakeholders.

The implementation of the legitimacy theory can be seen that sustainability support information can be used as an indicator to minimize the legitimacy gap, and the comprehensive disclosure of information will be responded to positively by stakeholders when the company's operations are in line with stakeholder expectations. The risk of losing the company's reputation can be minimized, meaning The organization will continue to exist if the community realizes that the organization operates for a value system commensurate with the community's value system and becomes a good signal that can improve the company's reputation. Thus, stakeholder theory supports the theory of legitimacy to company reputation.

In the sustainability support information variable, the results of the descriptive statistical test show that the dimensions of sustainable economic growth or the 8th (eighth) SDGs agenda and peace and justice or the 16th (sixteenth) SDGs agenda show the highest mean score of 5,80 from a scale of 1 to 6 depicted in table 4.5, this means that the perception of stakeholders strongly agrees for the dimensions of sustainable economic growth on the 8th SDGs agenda and 16th SDGs agenda as the main dimensions in the sustainability support information variable. The results of this descriptive statistic also support the findings of the ASEAN CSR Network and the National University Singapore (NUS) in 2018, which state that disclosure of corporate sustainability in Indonesia with GRI standard guidelines is dominated by disclosure in the economic field.

3) Discussion of the Hypothesis of the Effect of Business Strategy on Company Reputation

The results of previous empirical research conducted by Kaur and Singh (2019) in India, Padgett, and Moura (2012) in America, Russo, and Fouts (1997), Robert et al. (2005), Branco and Rodrigues (2006) show that the strategy the company's business has a significant positive effect on the company's reputation.

The research results above are supported by the second hypothesis in this study, shown in table 4.45 regression weights with a value of $P = 0.0000 < 0.05$, which means that the second hypothesis is accepted or the business strategy positively significantly affects the company's reputation. The resulting direction is positive or unidirectional. A positive direction means that the higher the company's sustainable competitive advantage with a business strategy, the higher the company's reputation.

Why can a business strategy improve a company's reputation? It can be interpreted as follows. It is known that the company's business strategy is very complex, for it requires logical thinking, ideas, experience, knowledge, and expertise before achieving the desired results (Nickols, 2012). According to RBV theory (Barney, 1991), business strategy is built with competent human resources, capital, and asset resources. The final goal to be achieved by implementing the business strategy is achieving sustainable competitive advantage, namely excellence in product and performance so that the company appears superior to its competitors in the industry group.

The business strategy using an environmental approach in the form of a green product policy developed with R&D, uniqueness, and product design creates product customization, which results in a close relationship between the company and stakeholders, especially customers, which provides the company with a broader market segment. To the legitimacy theory, the sustainable competitive advantage affects the positive perception of stakeholders that the company has strong, sustainable business prospects. This signal impacts building the company's reputation, as evidenced by the results of this study, namely, the second hypothesis is accepted.

This differentiation product business strategy has been widely applied to companies in Indonesia, including mineral water beverage companies with the Aqua brand and instant noodle companies with the Indomie brand, the Hyundai Motor brand automotive industry, and other large companies, so that these companies have a competitive advantage in the country as well. Has entered the global market.

The contribution of the green product dimension, a novelty in this research, has a significant impact on measuring business strategy. Descriptive statistics Table 4.6 shows the highest mean average in measuring business strategy is the green product dimension, which is an indicator of harmless material with an average mean value of 5.72 on a scale of 1 to 6, meaning that respondents' perceptions strongly agree that the green product dimension is the primary dimension of the business strategy to achieve sustainable competitive advantage. With this green product dimension, the influence of business strategy on the company's reputation becomes very significant because green products are a supporting factor for sustainability. As Borin and Khrisnan (2013) stated, customers, believe that buying green products from companies that implement a green strategy can help environmental problems and become a trend so that companies are more concerned about the environment (Borin and Khrisnan, 2013).

The demographics of the respondents (Table 4.3) show that the majority of respondents are from large companies, have a bachelor's academic background (S1), and have a tenure of up to 10 years. These are valuable resources the company owns, namely human resources and asset resources. To create a business strategy for achieving the company's mission, vision, and goals. Judging from the legitimacy theory that the company's business strategy developed by accommodating green product policies shows that the company cares about the environment and creates product customization or close relationships between companies and stakeholders, thereby creating sustainable competitive advantages, the achievement of sustainable competitive advantages is perceived by stakeholders that the company has better prospects, this contributes to the formation of the company's reputation because the company operates according to the expectations of stakeholders. In this case, the RBV theory supports the theory of legitimacy to the company's reputation.

4) Discussion of the Hypothesis of the Effect of CEO's Reputation on Company Reputation

The results of previous empirical research from Love and Bedner (2016), Confetto and Covucci (2018); Conte Francesca (2018), Pincus et al. (1991), Kitchen and Laurence (2003), Alshop (2004), Gaines (2000), Shandwick (2012), and Love et al., (2017), show the results that CEO's reputation positively significantly affects the company's reputation.

The research results above are in line with the results of the third hypothesis in this study, shown in table 4.45 regression weights. The results of testing the third hypothesis about the influence of CEO reputation on company reputation show a P-value = 0.0000 < 0.05. Thus in this study, the third hypothesis is accepted. The reputation of the CEO positively and significantly affects the company's reputation. The resulting direction is positive or unidirectional. This positive direction means that the better the reputation of the CEO, the better the reputation of the company.

The interpretation that can be drawn from this result is that the CEO's reputation contributes to forming the company's reputation. The company's performance reflects the CEO (Hambrick and Mason, 1984; Finkelstein, 1992). Thus a positive CEO reputation will contribute to the company's reputation. Symbolically, the CEO symbolizes a company that can shape corporate values. A CEO who has a reputation means the company also has a reputation because the CEO and the company cannot be separated. Both contribute to each other.

A CEO who has a good reputation has a mindset, which can accept complaints and make complaints as input for performance improvement, is willing to learn to broaden horizons, likes challenges to grow continually, sees opportunities, not threats, by innovating, can create solutions for the company, can manage employees, and can increase company revenue.

The phenomenon that occurs in Indonesia, according to the results of the Shandwick survey (2015), shows that Indonesia is in the top position out of 19 countries, where 68% of respondents stated that the market value of the company is associated with the reputation of the CEO, meaning that the reputation of the company also determines the value of the company because the reputation of the CEO is closely related. With the reputation of the company. The relationship is in the form of company value which is generally associated with stock market value, and non-institutional investors, in general, in deciding to invest in public company shares, use the company's reputation dimension as a basis for consideration and one of the company's reputations is formed from the contribution of the CEO's reputation. In Indonesia, recognition of the CEO's reputation continues to increase for his leadership in building the company's growth momentum. The Indonesia Best CEO Awards are held annually by an independent rating agency as a form of appreciation.

According to the theory of human capital and social capital (Certo, 2003), the reputation of the CEO is formed from a long process, which is supported by educational background and work experience background (Becker, 1975), and social relations (Cohen and Dean, 2002), then the CEO have the capacity in terms of work responsibilities, leadership, can exert influence, management capabilities (Reputation Institute (2018), as well as extensive networking. From the legitimacy theory perspective, because the CEO symbolizes the company, the CEO's reputation also symbolizes the company's reputation. A good CEO's reputation will receive recognition from stakeholders; stakeholders will have a positive perception that the company has been managed by professional management (CEO) which impacts the development of the company's reputation. Thus the theory of human and social capital supports the theory of legitimacy to the company's reputation.

From the descriptive statistical results of the CEO reputation variable, the indicator that has the highest mean value of stakeholder perception is the CEO indicator which has honest and ethical behavior from the responsibility dimension, with an average mean value of 5.75 on a scale of 1 to 6 in table 4.7 thus the perception of the company's stakeholders makes the responsibility dimension the primary dimension in the formation of the CEO's reputation. This descriptive statistic also supports the Reputation Institute research (2018), which states that the Responsibility dimension is the highest in driving the CEO's reputation, 31.20% of the four dimensions (leadership, influence, responsibility, and management).

The contribution of the networking dimension, which becomes a novelty in the CEO reputation dimension, has a significant impact on measuring the CEO reputation variable. Descriptive statistics show an average mean of 5.71 on a scale of 1 to 6, meaning that respondents strongly agree that networking is a dimension of CEO reputation but not the primary dimension. With this networking dimension, the influence of the CEO's reputation on the company's reputation becomes more significant.

From the demographics of the respondents, table 4.3 shows that the majority of respondents are 26 to 35 years old and have a bachelor's degree (S1), a productive age, and sufficient academic background to support the CEO's performance to implement the company's business strategy. Enhance the reputation of the CEO.

4) Discussion of the Visibility Hypothesis in Strengthening the Effect of Sustainability Support Information on Company Reputation

The results of testing the fourth hypothesis in this study regarding visibility strengthen the effect of sustainability support information on company reputation, as shown in table 4.45 regression weights with a probability value of P = 0.0000 < 0.05, this means that the fourth hypothesis is accepted, visibility significantly strengthens the effect of sustainability support information, to the company's reputation. The results of this study are in line with the research of SeHyun Park (2017) in the context of South Korea.

Visibility, as measured by 3 (three) indicators, namely the intensity of advertising, publication of sustainability reports, and social media, serves as a bridge of information between the company and stakeholders in seeing the company's operational developments. Especially in terms of sustainability support information, stakeholders can see how far the company's initiatives are on the SDG's agenda in other social, economic and environmental aspects. By increasing the breadth of information obtained by stakeholders through this visibility, visibility contributes to strengthening the influence of sustainability support information on the company's reputation, one of which is the publication of sustainability reports.

Based on data from the Hootsuite report (2020) shows that of Indonesia's population of 272.1 million have internet users, 175.4 million (64%). Social media users are 160 million (59%), and the most widely used social media platform is YouTube. With 88%. The most active age using social media is 25 to 34 years old. From these data, it can be seen that internet and social media users in Indonesia continue to grow, so companies must take advantage of media exposure or visibility in disclosing sustainability support information in order to enhance the company's reputation. This is also supported by the Government'sGovernment's policy that starting from the 2021 financial year, the implementation of the publication of the sustainability report for public companies is mandatory, which was delayed, which previously would have been implemented as mandatory starting in the 2020 financial year but was relaxed due to the Covid-19 case.

Based on the research phenomenon, namely the results of the 2018 ASEAN CSR Network and National University Singapore (NUS) survey, which stated that the level of corporate sustainability disclosure in Indonesia with the GRI standard guidelines was ranked the lowest in Asian countries, but with the implementation of the rules for publishing sustainability reports, it became mandatory in a public company. In the future, stakeholders will get more comprehensive information about the company's operations, and Indonesia's position in Asian countries in sustainability disclosure will continue to increase.

Table 4.8 descriptive statistics show that the publication of sustainability reports has the highest mean value, which is 5.74 on a scale of 1 to 6; thus, stakeholders make the publication of sustainability reports the leading indicator in the visibility variable as a bridge for delivering information. Company to stakeholders in terms of the company's economic, social, and environmental aspects so that visibility can strengthen the influence of sustainability support information on the company's reputation.

About this visibility, stakeholder theory and legitimacy theory can be well implemented. To stakeholder theory, visibility can contribute, especially in disseminating broad company sustainability information through sustainability reports to all stakeholders. According to legitimacy theory, disseminating information will minimize information asymmetry that can meet stakeholder expectations so that visibility can be significantly strengthened—a significant effect of sustainability support information on company reputation.

The demographics of respondents in table 4.3 show that 86.31% of the respondents work in large companies, namely companies that have more than 500 employees. Larger firms are expected to have more extensive disclosures because they have a more significant effect on society and face pressure from larger stakeholder groups (Belkaoui & Karpik, 1989; Patten, 1991; Patten, 1992; Gray et al., 1995; Hackston and Milne, 1996). Big companies have more extensive stakeholders, so they are under higher scrutiny for disclosing information to all stakeholders, including environmental disclosures (Deswanto and Siregar, 2018). Thus, visibility with indicators for the publication of sustainable reports contributes to strengthening the influence of information on sustainability support on the company's reputation.

4) Discussion of the Visibility Hypothesis in Strengthening the Effect of Business Strategy on Company Reputation

The results of testing the fifth hypothesis in this study regarding visibility strengthen the effect of business strategy on company reputation, shown in table 4.45 regression weights with a probability value of P = 0.002 < 0.05; thus, the fifth hypothesis is accepted in this study because visibility strengthens the effect of business strategy on company reputation.

The intensity of advertising, publication of sustainability reports, and social media as a measurement of visibility are media exposures used by the company to communicate with stakeholders for the delivery of the company's business strategy in the form, design, uniqueness of products, and environmentally friendly products, which provide an overview of the advantages of the product. Compared to competing products, these advantages are difficult to imitate by other companies.

In this hypothesis, RBV theory and legitimacy theory can be implemented well. From the perspective of RBV theory, visibility is developed with human resources whose assets are owned by the company so that they can publicize the advantages of the company's business strategy to stakeholders through media exposure. From the perspective of legitimacy theory, it shows that the publication of the advantages of the business strategy through the product gains recognition or legitimacy from the stakeholders because of the company's promising prospects in the future. The legitimacy of these stakeholders has a positive impact on developing the company's reputation.

The demographics of respondents in table 4.3 show that the majority of respondents, as much as 87.32% educational background, is a bachelor's (S1) and a working period of 2 to 10 years as much as 63.86%. This illustrates from a resource perspective that respondents can matter the company's business strategy and the delivery of information to stakeholders so that visibility can strengthen the influence of the company's business strategy on the company's reputation.

From the descriptive statistics table 4.8. shows that the average mean of the visibility variable is 5.70 on a scale of 1 to 6, meaning that stakeholders' perception agrees or strongly agrees with the variable visibility indicator so that it can strengthen the influence of business strategy on the company's reputation.

4) Discussion of the Visibility Hypothesis in Strengthening the Effect of CEO Reputation on Company Reputation

The results of testing the sixth hypothesis in this study about visibility strengthening the influence of CEO reputation on company reputation, table 4.45 regression weights show the probability value P = 0.0000 < 0.05; thus, the sixth hypothesis is accepted in this study, namely visibility as moderating strengthens the influence of CEO reputation on company reputation. These results align with Confetto (2018); Fetscherin (2015).

A CEO shaping his reputation is influenced by internal and external factors, external factors, among others, as conveyed by the results of research by Confetto and Covucci (2018) in Italy, which states that the development of a CEO's reputation by 13.60% reflects the personal image created through media exposure (symbolic). The visibility function is quite significant in building the reputation of the CEO, as well as in strengthening the influence of the CEO's reputation on the company's reputation.

In this hypothesis, the theory of human capital and social capital and the theory of legitimacy can be appropriately implemented about the company's reputation. From the perspective of human capital and social capital theory, the CEO's reputation is built on educational background, work experience, and media exposure. In contrast, visibility conveys information about the CEO's performance to stakeholders from the legitimacy theory perspective. This will gain legitimacy from stakeholders that The company has been managed by professional management; thus, visibility can strengthen the influence of the CEO's reputation on the company's reputation.

From the demographics of respondents in table 4.3, it shows that the majority of respondents, as much as 87.32% of educational background is undergraduate (S1), working period of 2 to 10 years as much as 63.86%, from large companies, as much as 86.31% and a position as a manager as much as 26.37%, this illustrates that the majority of respondents can understand the company's operations and assist the CEO in realizing it, the company's vision, mission, and business strategy, so that it can help build the CEO's first reputation as the company's reputation.

From the descriptive statistics table 4.8. shows that the average mean of the visibility variable is 5.70 on a scale of 1 to 6, meaning that stakeholders' perception agrees or strongly agrees with the variable visibility indicator so that it can strengthen the influence of the CEO's reputation on the company's reputation.

Conclusion

Hasil dari umum, informasi yang dihasilkan, pembangunan, strategi, dan reputasi CEO berpengaruh positif pada reputasi perusahaan, serta visibilitas sebagai cara memperkuat penguatan informasi pendukung, strategi bisnis dan reputasi CEO terhadap reputasi perusahaan. Berikut simpulan masing-masing model: 1) Berdasarkan hasil uji regresi hipotesis pertama (H1), ditemukan bahwa informasi pendukung yang menggunakan proksi SDG Compass, hasil agenda referensi silang SDGs dengan Standard GRI, terbukti berpengaruh positif terhadap reputasi perusahaan. Kesimpulannya hipotesis pertama (H1) ini diterima, hasil ini memberikan interpretasi bahwa proksi SDG Compass tersebut dapat dijadikan sebagai dimensi atau indiaktor informasi dukungan, karena semakin luas informasi dukungan yang disajikan oleh perusahaan meningkatkan reputasi perusahaan. 2) Based on the results of the second hypothesis regression test (H2), it was found that a business strategy using a product differentiation strategy proxy proved to have a significant positive effect on the company's reputation. In conclusion, the second hypothesis (H2) is accepted, this result provides an interpretation that the business strategy formed by the company by focusing on product differences can be used as a dimension or indicator of business strategy, because it will have an impact on the company's reputation. The more unique a product, the more sophisticated the product, the more environmentally friendly a product developed by R&D will be, the more the company's competitive advantage will increase which provides good future prospects, thereby increasing the reputation of a company. 3) Based on the results of the third hypothesis regression test (H3), it was found that the reputation of the CEO who used the CEO Reptrak proxy (2018) proved to have a significant positive effect on the company's reputation. In conclusion, the third hypothesis (H3) is accepted. This gives an interpretation that the CEO reputation formed with the CEO Reptrak (2018) dimension can be used as a dimension or indicator in measuring CEO reputation. Because the more reputable a CEO the company has, the more reputation the company has. 4) Based on the results of the fourth hypothesis regression test (H4), it was found that the moderating of visibility on the effect of sustainability support information on company reputation proved to have a positive and significant effect. In conclusion, the fourth hypothesis (H4) is accepted, this gives the interpretation that the visibility indicator is able to strengthen the influence of sustainability support information to improve the company's reputation. Visibility as an information bridge can meet stakeholder expectations to see information on sustainability support in improving the company's reputation, because the visibility indicator is sufficient to convince stakeholders. 5) Based on the results of the fifth hypothesis regression test (H5), it was found that the moderating of visibility on the effect of business strategy on company reputation proved to have a significant positive effect. In conclusion, the fifth hypothesis (H5) is accepted, this gives an interpretation that the visibility indicator as an information bridge is able to strengthen the influence of business strategy to improve the company's reputation. The business strategy by focusing on product differentiation is reflected in media exposure, so that visibility provides broad information to stakeholders in improving the company's reputation. 6) Based on the results of the sixth hypothesis regression test (H6), it was found that the moderating of visibility on the influence of CEO reputation on company reputation proved to have a significant positive effect. In conclusion, the sixth hypothesis (H6) is accepted, this gives the interpretation that the visibility indicator is able to strengthen the influence of the CEO's reputation to improve the company's reputation. Visibility or media exposure contains or explains widely the performance and advantages of the CEO to stakeholders so as to strengthen stakeholders' positive perceptions of the CEO's reputation which also has an impact on the company's reputation.

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