

ABSTRACT

This study aims to examine the influence of Corporate Integrity and External Assurance on the Quality of Sustainability Reports. The population of this research comprises manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022.

The study employs purposive sampling techniques, resulting in a total sample of 30 manufacturing companies. The research data is secondary data obtained from sustainability reports, the Indonesia Stock Exchange website, and Bloomberg Terminal. This study uses multiple linear regression analysis methods with SPSS version 25.

The analysis results indicate that corporate integrity has a positive and significant effect on the quality of sustainability reports. This suggests that companies with high integrity tend to have more transparent and accountable sustainability reports, which can enhance the quality of their sustainability reports. Furthermore, external assurance has a positive and significant effect on the quality of sustainability reports. This indicates that the presence of external assurance can improve the reliability, credibility, and accuracy of the sustainability reports prepared by companies.

Keywords: *Sustainability Report Quality, Corporate Integrity, External Assurance, ROE*