

## ***ABSTRACT***

*The implementation of corporate governance and sustainability reporting has gained increasing attention in enhancing corporate credibility and performance, particularly following the enactment of sustainable finance regulations in Indonesia. However, prior empirical findings on the relationship between corporate governance and firm performance remain inconclusive. Therefore, this study examines the moderating role of sustainability assurance quality in the relationship between corporate governance and firm performance.*

*This study employs a quantitative approach using moderated regression analysis. The sample consists of 109 observations from 35 non-financial companies listed on the Indonesia Stock Exchange during the 2020–2024 period, selected through purposive sampling. Firm performance is measured using Return on Assets (ROA), Return on Equity (ROE), and Tobin's Q. Sustainability assurance quality is proxied by Assurance statement breadth and Assurance process depth.*

*The results indicate that Corporate governance score does not have a significant effect on all proxies of firm performance. Assurance statement breadth moderates the relationship only for ROE, while Assurance process depth does not show a significant moderating effect on ROA, ROE, or Tobin's Q. These findings suggest that sustainability assurance quality has not consistently strengthened the relationship between corporate governance and firm performance in Indonesia.*

**Keywords:** *Corporate governance score; Sustainability Assurance Quality; Firm Performance; Moderation; Assurance statement breadth; Assurance process depth.*