

## **ABSTRACT**

*This study focuses on gathering empirical evidence regarding the influence of external assurance, audit committees, and CSR committees on Sustainability Assurance Quality. Based on previous study, this study seeks to contribute to the existing literature role of sustainability assurance. Sustainability Assurance Quality is measured based on the assurance statement breadth (ASB), external assurance is measured based on KAP and non-KAP, audit committee measured based on the proportion of independent members to the total number of members, and the CSR committee is measured based on the existence of the CSR committee in the corporate governance structure.*

*Total of 120 sample consisting non-financial companies listed on the Indonesia Stock Exchange in 2022-2024 met the sample criteria using purposive sampling and analyzed with descriptive statistics, content analysis, Mann-Whitney U test, and Spearman correlation.*

*Results indicate that non-KAP have higher sustainability assurance quality than KAP, audit committee have no correlation with sustainability assurance quality and companies with CSR committees have higher sustainability assurance quality than companies without CSR committees. It is recommended for further research to expand both the sample population and the observation period.*

**Keyword:** *Sustainability Assurance Quality, Sustainability Report, External Assurance, audit committee independence, CSR committee*