ABSTRACT

Sustainability assurance is one mechanism that can support the credibility of sustainability information. The quality of sustainability assurance can be assessed through the assurance statement, an observable output of the assurance process. This study aims to examine the effects of assuror type and assuror industry specialization on the quality of sustainability assurance statements among manufacturing companies in Indonesia.

This study uses secondary data from manufacturing companies listed on the Indonesia Stock Exchange over the 2021–2025 period. The sample was selected using purposive sampling, resulting in 86 observations. Assurance statement quality is measured using the assurance statement breadth indicator. The independent variables are assuror type and assuror industry specialization, while firm size, profitability, and leverage are included as control variables. The data are analyzed using panel data regression with a Fixed Effect Model (FEM) and robust standard errors.

The results show that neither assuror type nor assuror industry specialization has a statistically significant effect on sustainability assurance statement quality. Among the control variables, firm size has a negative and statistically significant effect, whereas profitability and leverage have no statistically significant effects. These findings indicate that assuror type and industry specialization do not significantly explain variations in assurance statement quality within the research sample.

Keywords: *sustainability assurance, assurance statement quality, assuror type, industry specialization.*

SEMARANG
FEB UNDIP