

TABLE OF CONTENTS

TITLE PAGE.....	i
THESIS APPROVAL	ii
SUBMISSION.....	iii
DECLARATION OF ORIGINALITY	ivv
MOTTO AND DEDICATION	v
PREFACE	vii
ABSTRACT.....	viii
ABSTRAK	ix
TABLE OF CONTENTS	x
LIST OF TABLES	xii
LIST OF FIGURES	xiii
LIST OF APPENDIX	xiv
CHAPTER I : INTRODUCTION.....	1
1.1 Background.....	1
1.2 Problem Formulation	5
1.3 Research Objectives and Contributions	6
1.4 Structure of the Study	7
CHAPTER II: LITERATURE REVIEW	9
2.1 Underlying Theories and Prior Researches.....	9
2.1.1 Agency Theory.....	9
2.1.2 Assurance on Sustainability Report	10
2.1.3 Legal Environment Effects: Complementary Effect Vs Substitution Effect.....	11
2.1.4 Assurance Provider and Audit Quality	12
2.1.5 Prior Researches.....	13
2.2 Theoretical Framework.....	18
2.3 Hypothesis Development	18
CHAPTER III: RESEARCH METHODS	21
3.1 Research Variables and Operational Definition	21

3.1.1	Dependent Variable.....	21
3.1.2	Independent Variables.....	21
3.1.3	Control Variables	22
3.2	Population and Sample	23
3.3	Type and Source of Data.....	23
3.4	Data Collection Method	24
3.5	Analysis Method	24
3.5.1	Descriptive Analysis	24
3.5.2	Regression Assumption Tests	24
3.5.3	Univariate Test	26
3.5.4	Multivariate Regression Analysis	26
CHAPTER IV: RESULT AND ANALYSIS.....		28
4.1	Sample.....	28
4.2	Data Analysis	29
4.2.1	Descriptive Statistics.....	29
4.2.2	Regression Assumption Tests	38
4.2.3	Univariate Test	43
4.2.4	Multivariate Regression Analysis	46
4.3	Result Interpretation and Discussion	47
CHAPTER V: CONCLUSION.....		52
5.1	Conclusion	52
5.2	Research Limitation	53
5.3	Suggestion for Future Researches.....	53
BIBLIOGRAPHY		54