

ABSTRACT

The present research was conducted to investigate if there was any significant difference in quality between sustainability performance and accounting assurator toward sustainability assurance engagement quality. The focus of this research was reviewed based on the characteristics of each variable, sustainability performance was reviewed based on high-quality sustainability performance and low-quality sustainability performance, accounting assurator was reviewed based on Auditing Firms affiliated accounting assurator and Non-Auditing Firms affiliated accounting assurator, sustainability assurance engagement was reviewed based on assurance process depth and assurance statement breadth.

This research used secondary data with companies listed on the Indonesia Stock Exchange that issue sustainability reports with attachments of sustainability assurance engagement in the years 2016, 2017, and 2018 as samples. This research used a purposive sampling method in which 7 companies with 3 years' observations were picked so a total 21 samples were used. Data analyses that were used are content analysis, descriptive statistics, and the Mann-Whitney U test.

The results of this research have shown that there is a difference in quality of the assurance depth between companies that have high-quality sustainability performance and companies that have low-quality sustainability performance. And there is also a difference in the quality of the assurance statement breadth between companies that use Auditing Firms affiliated accounting assurers and companies that use Non-Auditing Firms affiliated accounting assurers.

Keywords: *Sustainability Report, Sustainability Performance, Accounting Assurator, Sustainability Assurance Engagement, Assurance Process Depth, Assurance Statement Breadth, Signaling Theory, Legitimacy Theory.*