

ABSTRAK

PENGARUH ASSURANCE STATEMENT TERHADAP KUALITAS SUSTAINABILITY REPORTS (Studi Empiris Pada Perusahaan Non Jasa yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018)

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2020

Penelitian ini bertujuan untuk mengetahui pengaruh *assurance statement* terhadap kualitas *sustainability report* dengan membandingkan kualitas antara *sustainability report* yang disertai *assurance statement* dan *sustainability report* tanpa *assurance statement* serta kualitas *sustainability report* antara perusahaan pemenang *Asia Sustainability Reporting Rating* (ASRRAT) dan non ASRRAT (tidak memenangkan atau mengikuti ASRRAT).

Jenis penelitian ini adalah deskriptif kuantitatif. Sampel penelitian ini adalah 17 perusahaan non jasa yang terdaftar di Bursa Efek Indonesia yang menerbitkan *sustainability report* selama 3 tahun berturut-turut (tahun 2016-2018) dengan total 51 *sustainability report*. Penelitian ini menggunakan analisis isi atas pengungkapan *sustainability report*. Teknik analisis data yang digunakan adalah Uji T Sampel Independen dengan bantuan SPSS 16.

Hasil penelitian menunjukkan bahwa kualitas *sustainability report* yang disertai *assurance statement* lebih baik dibandingkan *sustainability report* tanpa *assurance statement*. Kualitas *sustainability report* perusahaan pemenang ASRRAT juga lebih baik dibandingkan *sustainability report* perusahaan non ASRRAT. Oleh karena itu, *assurance statement* penting untuk meningkatkan kualitas *sustainability report*.

Kata kunci: *assurance statement*, kualitas, *sustainability report*, ASRRAT

ABSTRACT

***THE EFFECT OF ASSURANCE STATEMENT TOWARDS THE QUALITY OF SUSTAINABILITY REPORTS
(An Empirical Study on Non Service Companies Listed on Indonesian Stock Exchange in 2016-2018)***

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This research aims to find out the effect of assurance statement towards the quality of sustainability reports by comparing the quality difference between sustainability reports accompanied by assurance statement and sustainability reports without assurance statement as well as that of sustainability reports between the Asia Sustainability Reporting Rating's (ASRRAT) winners and non ASRRAT (non ASRRAT's winners or participant).

Type of this reseacrh is quantitative descriptive. Sample of this research are 17 non service companies listed on Indonesian Stock Exchange that issue sustainability reports for 3 years in a row (2016-2018) with a total 51 sustainability reports. This research use content analysis on sustainability reports' disclosure. Data analysis technique that used in this research is Independent Sample T- Test with SPSS 16 program.

The result showed that quality of sustainability reports accompanied by assurance statement is better than sustainability reports without assurance statement. The quality of sustainability reports from the ASRRAT's winners is better than sustainability reports from non ASRRAT companies. Therefore, assurance statement is important to increase the quality of sustainability reports.

Keywords: assurance statement, quality, sustainability report, ASRRAT.