

ABSTRAK

**PERBEDAAN KUALITAS *SUSTAINABILITY REPORT*
BERDASARKAN KEBERADAAN *ASSURANCE
STATEMENT* DAN KEIKUTSERTAAN ASRRAT**
(Studi Empiris Pada Perusahaan Perbankan yang Terdaftar di Bursa Efek
Indonesia Tahun 2015-2019)

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Penelitian ini bertujuan untuk mengetahui perbedaan kualitas *sustainability report* berdasarkan keberadaan *assurance statement* dan keikutsertaan ASRRAT pada perusahaan jasa keuangan sektor perbankan yang terdaftar di Bursa Efek Indonesia berturut-turut selama tahun 2015-2019. Penelitian ini penting karena dapat menjadi bahan pertimbangan perusahaan untuk mampu menerbitkan *sustainability report* yang berkualitas dan meningkatkan kepercayaan pemangku kepentingan dengan menyertakan *assurance statement* dan mengikuti ajang ASRRAT, serta memperluas pengetahuan masyarakat mengenai kualitas *sustainability report*.

Penelitian ini merupakan penelitian deskriptif kuantitatif dengan data empiris. Pemilihan sampel menggunakan teknik *purposive sampling*. Sampel penelitian ini adalah 17 perusahaan perbankan yang telah menerbitkan *sustainability report* sekurang-kurangnya satu kali selama tahun 2015-2019 sehingga total anggota sampel 57 *sustainability report*. Penelitian ini menggunakan analisis isi untuk menilai kualitas pengungkapan *sustainability report*. Teknik analisis data yang digunakan adalah Uji Mann Whitney.

Hasil penelitian menunjukkan bahwa terdapat perbedaan kualitas *sustainability report* berdasarkan keberadaan *assurance statement* dan keikutsertaan ASRRAT. Kualitas *sustainability report* yang disertai *assurance statement* lebih baik dibandingkan *sustainability report* yang tidak disertai *assurance statement*. Kualitas *sustainability report* perusahaan pemenang ASRRAT juga lebih baik dibandingkan *sustainability report* perusahaan non ASRRAT (tidak memenangkan atau bukan peserta).

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

ABSTRACT

***DIFFERENCES OF SUSTAINABILITY REPORT
QUALITY BASED ON ASSURANCE STATEMENTS
AND ASRRAT PARTICIPATION***

*(Empirical Study on Banking Companies Listed on the Indonesia Stock Exchange
2015-2019)*

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This research aims to determine the difference in the quality of the sustainability report based on assurance statements and ASRRAT's participation in financial services companies in the banking sector listed on the Indonesia Stock Exchange during 2015-2019. This research is important because it can encourage companies to publish qualified sustainability reports and increase stakeholder trust by enclosing assurance statements and participating in ASRRAT events, as well as expanding public knowledge about the quality of their sustainability reports.

This research was a quantitative descriptive research with empirical data. The sample selection in the research using purposive sampling technique. The sample was 17 banking companies that have published sustainability reports at least once during 2015-2019 so that the total sample member are 57 sustainability reports. This research used content analysis to assess the quality of sustainability report disclosure. The data analysis technique used was the Mann-Whitney Test.

The results showed there were differences in the quality of the sustainability report based on assurance statements and ASRRAT's participation. The quality of a sustainability report with an assurance statement was better than a sustainability report without an assurance statement. The sustainability report quality of ASRRAT winning companies was also better than the sustainability reports of non-ASRRAT companies (not winning or not participating).

Keywords: quality, sustainability report, assurance statement, ASRRAT