



## ABSTRAK

*Sustainability reporting* telah menjadi inisiasi penting bagi perusahaan untuk mengkomunikasikan dampak ekonomi, lingkungan, dan sosial mereka kepada pemangku kepentingan. Namun, kredibilitas *sustainability report* perusahaan tetap menjadi topik perdebatan para ahli, terutama terkait dengan transparansi dan tata penyusunan laporan. Penelitian ini mengevaluasi pengaruh kehadiran *sustainability expert* terhadap kredibilitas *sustainability report* di antara perusahaan FTSE 100 yang terdaftar di London Stock Exchange. Kredibilitas dinilai melalui dua indikator: jaminan eksternal independen dan penerapan kerangka pelaporan (misalnya, GRI, SASB).

Dengan menggunakan model regresi logistik, temuan menunjukkan adanya hubungan positif yang signifikan antara proporsi *sustainability expert* di dewan direksi dan kemungkinan memperoleh jaminan eksternal untuk *sustainability report*. Namun, tidak ditemukan hubungan signifikan antara keahlian dewan dan penerapan kerangka pelaporan. Hasil ini menunjukkan bahwa meskipun keahlian keberlanjutan di dewan dapat mendorong praktik tertentu untuk meningkatkan kredibilitas, dampaknya tidak seragam di semua strategi pelaporan. Implikasi dari penelitian ini menyoroti pentingnya *sustainability competence* di dewan untuk memastikan pengungkapan yang adil dan akurat. Ini mungkin melibatkan perekrutan direktur baru dengan keahlian keberlanjutan atau memberikan pelatihan kepada anggota dewan yang ada mengenai praktik terbaik dalam keberlanjutan.



## ABSTRACT

Sustainability reporting has become essential for companies to communicate their economic, environmental, and social impacts to stakeholders. However, the credibility of these reports remains a subject of ongoing debate, particularly concerning their transparency and reporting governance. This thesis evaluates the influence of board characteristics, specifically the presence of sustainability experts, on the credibility of sustainability reports among FTSE 100 companies listed on the London Stock Exchange. Credibility was assessed through two indicators: the presence of independent external assurance and the adoption of a reporting framework (e.g., GRI, SASB).

Using logistic regression models, the researcher reveals a significant positive association between the proportion of sustainability experts on boards and the likelihood of obtaining external assurance for sustainability reports, indicating that board-level expertise can enhance report credibility. However, no significant relationship was found between board expertise and the adoption of a reporting framework. These results suggest that while sustainability expertise on boards can drive certain practices to enhance credibility, its impact is not uniform across all reporting strategies. The implications of this research highlight the importance of sustainability competence on boards for ensuring fair and accurate disclosures. This may involve recruiting new directors with sustainability expertise or providing training for existing board members on best practices in sustainability.