

DAFTAR ISI

| | |
|--|-------------|
| LEMBAR PENGESAHAN | ii |
| PERNYATAAN BEBAS PLAGIASI | iii |
| KATA PENGANTAR | iv |
| DAFTAR ISI | vi |
| DAFTAR TABEL | ix |
| DAFTAR GAMBAR | x |
| DAFTAR LAMPIRAN | xi |
| INTISARI | xii |
| ABSTRACT | xiii |
| BAB I | 1 |
| 1.1 Latar Belakang..... | 1 |
| 1.2 Rumusan Masalah..... | 3 |
| 1.3 Pertanyaan Penelitian..... | 5 |
| 1.4 Tujuan Penelitian..... | 6 |
| 1.5 Manfaat Penelitian..... | 6 |
| 1.6 Batasan Penelitian..... | 7 |
| 1.7 Sistematika Penulisan..... | 7 |
| BAB II | 9 |
| 2.1 Landasan Teori..... | 9 |
| 2.1.1 Teori Agensi..... | 9 |
| 2.2 Tinjauan Pustaka..... | 10 |
| 2.2.1 Sustainability Report Assurance..... | 10 |
| 2.2.2 Faktor-Faktor yang Mempengaruhi Sustainability Report Assurance..... | 12 |
| 2.3 Penelitian Terdahulu..... | 19 |
| 2.4 Hipotesis Penelitian..... | 23 |
| 2.4.1 Pengaruh Ukuran Perusahaan terhadap <i>Sustainability Report Assurance</i> | 23 |
| 2.4.2 Pengaruh Leverage Perusahaan terhadap <i>Sustainability Report Assurance</i> | 24 |

| | |
|---|-----------|
| 2.4.3 Pengaruh Profitabilitas Perusahaan terhadap <i>Sustainability Report Assurance</i> | 25 |
| 2.4.4 Pengaruh Tipe Industri Perusahaan terhadap <i>Sustainability Report Assurance</i> | 25 |
| 2.4.5 Pengaruh ESG Score Perusahaan terhadap <i>Sustainability Report Assurance</i> | 26 |
| 2.4.6 Pengaruh Komite Audit Perusahaan terhadap <i>Sustainability Report Assurance</i> | 27 |
| 2.5 Kerangka Konseptual | 28 |
| BAB III | 29 |
| 3.1 Desain Penelitian | 29 |
| 3.2 Populasi dan Sampel | 30 |
| 3.3 Variabel | 31 |
| 3.3.1 Variabel Dependen | 31 |
| 3.3.2 Variabel Independen | 32 |
| 3.4 Teknik Pengumpulan Data | 35 |
| 3.5 Teknik Analisis Data | 36 |
| 3.5.1 Analisis Statistik Deskriptif | 36 |
| 3.5.2 Uji Multikolinearitas | 36 |
| 3.5.3 Uji Kesesuaian Model (<i>Goodness of Fit Test</i>) | 37 |
| 3.5.4 Analisis Regresi Logistik Biner | 37 |
| 3.5.5 Uji Hipotesis | 38 |
| 3.5.6 Uji Klasifikasi (<i>Classification Table</i>) | 39 |
| 3.5.7 Analisis <i>Odds Ratio</i> | 40 |
| BAB IV | 41 |
| 4.1 Deskripsi Penelitian | 41 |
| 4.2 Analisis Data | 41 |
| 4.2.1 Uji Statistik Deskriptif | 41 |
| 4.2.2 Uji Multikolinearitas | 44 |
| 4.2.3 Uji Kesesuaian Model (<i>Goodness of Fit Test</i>) | 45 |
| 4.2.4 Analisis Regresi Logistik Biner | 45 |
| 4.3 Uji Hipotesis | 46 |
| 4.3.1 Uji Signifikansi Model Secara Keseluruhan (<i>Omnibus Test of Model Coefficients</i>) | 46 |
| 4.3.2 Nilai Nagelkerke R Square | 47 |
| 4.3.3 Uji Koefisien Regresi (<i>Wald Test</i>) | 47 |
| 4.4 Uji Klasifikasi (<i>Classification Table</i>) | 53 |

| | |
|---|-----------|
| 4.5 Analisis Odds Ratio | 55 |
| 4.6 Pembahasan Hasil Penelitian | 56 |
| 4.6.1 Pengaruh Ukuran Perusahaan terhadap <i>Sustainability Report Assurance</i> .. | 56 |
| 4.6.2 Pengaruh <i>Leverage</i> Perusahaan terhadap <i>Sustainability Report Assurance</i> | 56 |
| 4.6.3 Pengaruh Profitabilitas Perusahaan terhadap <i>Sustainability Report Assurance</i> | 57 |
| 4.6.4 Pengaruh Tipe Industri terhadap <i>Sustainability Report Assurance</i> | 58 |
| 4.6.5 Pengaruh <i>ESG Score</i> Perusahaan terhadap <i>Sustainability Report Assurance</i> | 59 |
| 4.6.6 Pengaruh Komite Audit Perusahaan terhadap <i>Sustainability Report Assurance</i> | 60 |
| BAB V..... | 62 |
| 5.1 Kesimpulan | 62 |
| 5.2 Implikasi..... | 62 |
| 5.2.1 Implikasi Teoritis..... | 62 |
| 5.2.2 Implikasi Praktis..... | 63 |
| 5.3 Keterbatasan Penelitian..... | 63 |
| 5.4 Saran..... | 64 |
| 5.4.1 Bagi Akademisi | 64 |
| 5.4.2 Bagi Perusahaan Publik..... | 64 |
| 5.4.3 Bagi Regulator | 65 |
| DAFTAR PUSTAKA | 66 |
| LAMPIRAN..... | 70 |