

## INTISARI

**Tujuan** – Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite audit terhadap kualitas pernyataan asurans keberlanjutan perusahaan serta untuk memperoleh bukti bahwa sensitivitas industri akan memperkuat pengaruh karakteristik komite audit terhadap kualitas pernyataan asurans keberlanjutan.

**Desain/Methodologi/Pendekatan** – Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier berganda dan *moderated regression analysis* (MRA).

**Temuan** – Hasil penelitian ini menunjukkan bahwa keahlian industri dan keberagaman gender komite audit berpengaruh positif signifikan terhadap kualitas pernyataan asurans keberlanjutan perusahaan. Independensi komite audit dari hasil statistika menunjukkan hasil negatif signifikan terhadap kualitas pernyataan asurans keberlanjutan perusahaan. Namun, frekuensi rapat dan ukuran komite audit dalam penelitian ini tidak berpengaruh terhadap kualitas pernyataan asurans keberlanjutan perusahaan. Kemudian, variabel moderasi sensitivitas industri hanya dapat memperkuat hubungan antara keahlian industri dan ukuran komite audit dengan kualitas pernyataan asurans keberlanjutan perusahaan.

**Batasan/Implikasi** – Penelitian ini hanya menggunakan perusahaan dalam indeks Kompas100 sebagai populasi sehingga terbatas dalam menemukan perusahaan yang telah mengungkapkan pernyataan asurans keberlanjutan yang menyebabkan sampel penelitian berukuran kecil. Namun, penelitian mampu memberikan implikasi akademis dengan memperluas literatur terkait isu keberlanjutan khususnya praktik asurans keberlanjutan. Serta, memberikan implikasi praktik bagi perusahaan untuk memperhatikan keahlian industri dan keberagaman gender anggota komite audit atas fungsi pengawasan terhadap kualitas pernyataan asurans keberlanjutan perusahaan.

**Kata kunci:** Asurans Keberlanjutan, Karakteristik Komite Audit, Sensitivitas Industri, Pengungkapan Sukarela

## **ABSTRACT**

**Purpose** – *This study aims to examine the influence of audit committee characteristics on the quality of corporate sustainability assurance statements and to obtain evidence that industry sensitivity will strengthen the influence of audit committee characteristics on the quality of corporate sustainability assurance statements.*

**Design/Methodology/Approach** – *This study used a quantitative approach with multiple linear regression analysis methods and moderated regression analysis (MRA).*

**Findings** – *The results of this study indicate that the audit committee's industry expertise and gender diversity had a significant positive effect on the quality of the company's sustainability assurance statement. The independence of the audit committee from statistical results showed a significant negative result on the quality of the company's sustainability assurance statement. However, the frequency of meetings and the size of the audit committee in this study did not affect the quality of the company's sustainability assurance statement. Then, the moderation variable of industry sensitivity could only strengthen the relationship between industry expertise and the size of the audit committee with the quality of the company's sustainability assurance statement.*

**Limitation/Implication** – *Since this study only considered companies within the Kompas100 index, the scope was constrained in locating businesses that published sustainability assurance reports, leading to a smaller research sample. However, the study can provide academic implications by expanding the literature related to sustainability issues, especially sustainability assurance practices. Furthermore, this research provides practical recommendations for companies, emphasizing the importance of industry expertise and gender diversity within audit committees to enhance oversight of sustainability assurance statement quality.*

**Keywords:** *Sustainability Assurance, Audit Committee Characteristics, Industry Sensitivity, Voluntary Disclosure.*