

PENGARUH JAMINAN LAPORAN KEBERLANJUTAN TERHADAP INVESTOR GEN Z PADA PERUSAHAAN DI INDONESIA

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INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh jaminan laporan keberlanjutan terhadap keputusan investasi investor Gen Z di Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei dan teknik *purposive sampling*. Populasi dalam penelitian ini adalah individu dari generasi Z yang pernah melakukan atau sedang mempertimbangkan investasi pada perusahaan di Indonesia. Data dikumpulkan melalui kuesioner daring melalui Google Form dengan total 120 responden yang memenuhi kriteria. Instrumen pengukuran disusun dalam bentuk skala Likert berdasarkan indikator dari penelitian terdahulu. Analisis data dilakukan menggunakan metode regresi linier berganda dengan bantuan perangkat lunak SPSS versi 30. Landasan teori penelitian ini didasarkan pada teori legitimasi dan teori sinyal. Hasil penelitian menunjukkan bahwa keberadaan jaminan dalam laporan keberlanjutan berpengaruh positif dan signifikan terhadap keputusan investasi Gen Z. Investor Gen Z cenderung lebih mempercayai laporan keberlanjutan yang telah dijamin karena dianggap lebih kredibel, transparan, dan mencerminkan komitmen perusahaan terhadap prinsip *Environmental, Social, and Governance* (ESG). Temuan juga menunjukkan bahwa keberadaan jaminan, penyedia jaminan, serta tingkat jaminan memperkuat persepsi positif investor terhadap reputasi perusahaan dan meningkatkan minat investasi.

Kata kunci: jaminan laporan keberlanjutan, keputusan investasi, investor Gen Z, ESG, SPSS, akuntansi keberlanjutan

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ABSTRACT

This study aims to analyze the influence of sustainability report assurance on the investment decisions of Generation Z investors in Indonesia. A quantitative approach was employed using a survey method with purposive sampling technique. The target population consisted of Gen Z individuals who have made or are currently considering investment in companies operating in Indonesia. Data were collected through an online questionnaire distributed via Google Forms, with a total of 120 eligible respondents. The measurement instrument was designed using a Likert scale based on indicators from previous studies. Data analysis was conducted using multiple linear regression with the assistance of SPSS version 30. The theoretical framework of this research is grounded in legitimacy theory and signaling theory.

The findings indicate that the presence of assurance in sustainability reports has a positive and significant impact on the investment decisions of Gen Z investors. These investors tend to place greater trust in assured sustainability reports, as such reports are perceived to be more credible, transparent, and reflective of a company's commitment to Environmental, Social, and Governance (ESG) principles. The results also show that the presence of assurance, the assurance provider, and the level of assurance strengthen investors' positive perceptions of corporate reputation and increase their investment interest.

Keywords: sustainability report assurance, investment decisions, Generation Z investors, ESG, SPSS, sustainability accounting