

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh tekanan *stakeholder* dan jenis industri terhadap keputusan perusahaan dalam menggunakan jasa *sustainability assurance* pada perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia tahun 2024. Tekanan *stakeholder* diukur melalui tiga proksi, yaitu kepemilikan institusional, jumlah karyawan, dan kepemilikan pemerintah, sedangkan variabel kontrol yang digunakan meliputi ukuran, profitabilitas, dan *leverage* perusahaan. Penelitian menggunakan pendekatan kuantitatif dengan metode regresi logistik biner. Sampel penelitian terdiri dari 100 perusahaan non-keuangan dengan total aset terbesar yang dipilih menggunakan metode *purposive sampling*. Data sekunder diperoleh dari basis data Refinitiv Eikon, laporan tahunan, laporan keberlanjutan, serta situs resmi perusahaan dan BEI. Hasil penelitian menunjukkan bahwa jenis industri berpengaruh signifikan terhadap keputusan *sustainability assurance*, di mana perusahaan yang beroperasi pada industri sensitif lingkungan cenderung lebih terdorong untuk menggunakan jasa *sustainability assurance*. Sebaliknya, kepemilikan institusional, jumlah karyawan, dan kepemilikan pemerintah tidak berpengaruh signifikan terhadap keputusan tersebut. Temuan ini mengindikasikan bahwa karakteristik sektor usaha dan tingkat eksposur dampak sosial-lingkungan lebih dominan dalam mendorong praktik *sustainability assurance* dibandingkan tekanan langsung dari *stakeholder*.

Kata kunci: *Sustainability assurance*, tekanan *stakeholder*, jenis industri.

ABSTRACT

This study aims to examine the effect of stakeholder pressure and industry type on corporate decisions to obtain sustainability assurance among non-financial companies listed on the Indonesia Stock Exchange in 2024. Stakeholder pressure is measured using three proxies: institutional ownership, number of employees, and government ownership, while firm size, profitability, and leverage are included as control variables. The research adopts a quantitative approach and employs binary logistic regression analysis. The sample consists of 100 non-financial companies with the largest total assets, selected through purposive sampling. Secondary data are obtained from the Refinitiv Eikon database, annual reports, sustainability reports, as well as the official websites of the companies and the Indonesia Stock Exchange. The results indicate that industry type has a significant effect on the decision to obtain sustainability assurance, where firms operating in environmentally sensitive industries are more likely to engage external assurance services. In contrast, institutional ownership, number of employees, and government ownership do not have a significant influence on such decisions. These findings suggest that sector characteristics and the level of environmental and social exposure play a more dominant role in driving sustainability assurance practices than direct stakeholder pressure.

Keywords: *sustainability assurance, stakeholder pressure, industry type.*