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Skeptisisme Profesional Dan Greenwashing Awareness Auditor Terhadap Kualitas Sustainability Assurance
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SKEPTISISME PROFESIONAL DAN GREENWASHING AWARENESS AUDITOR TERHADAP KUALITAS SUSTAINABILITY ASSURANCE

ABSTRAK

Perkembangan pelaporan keberlanjutan meningkatkan kebutuhan terhadap informasi *Environtment, Social, and Governance* (ESG) yang andal dan kredibel. Namun, risiko *greenwashing* serta karakteristik informasi keberlanjutan yang komples menimbulkan tantangan bagi penyedia *sustainability assurance* dalam memastikan kualitas informasi yang disampaikan perusahaan. Dalam kondisi tersebut, menjadi penting dalam mendukung kualitas *sustainability assurance.* Penelitian ini bertujuan untuk menguji pengaruh profesional skeptisisme dan *greenwashing awareness* auditor kualitas *sustainability assurance*. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei melalui kuesioner kepada auditor yang bekerja pada Kantor Akuntan Publik di Indonesia. Sampel penelitian diperoleh menggunakan teknik *snowball sampling* dan menghasilkan 135 responden. Analisis data dilakukan menggunakan Partial Least Square-Structural Equation Modeling (PLS-SEM) dengan bantuan SmartPLS. Hasil penelitian menunjukkan bahwa profesional skeptisisme berpengaruh positif dan signifikan terhadap kualitas *sustainability assurance.* Hasil tersebut menunjukkan bahwa auditor dengan tingkat profesional skeptisisme yang lebih tinggi cenderung melakukan evaluasi bukti secara lebih kritis, objektif, dan menyeluruh sehingga mendukung melakukan evaluasi bukti secara lebih kritis, objektif, dan menyeluruh sehingga mendukung peningkatan kualitas assurance. Selain itu, *greenwashing awareness* juga berpengaruh positif kualitas *assurance.* Selain itu, *greenwashing awareness* juga berpengaruh positif dan signifikan terhadap kualitas *sustainability assurance.* Kesadaran auditor terhadap potensi praktik *greenwashing* mendorong auditor untuk lebih kritis dalam mengevaluasi klaim keberlanjutan dan kesesuaian antara informasi yang disampaikan dengan bukti pendukung. Hasil *robustness test* menunjukkan bahwa hubungan kedua variabel independent terhadap kualitas *assurance* tetap postif dan signifikan setelah memasukkan variabel kontrol. Penelitian ini memberikan implikasi bahwa peningkatan profesional skeptisisme dan *greenwashing awareness* auditor merupakan aspek penting dalam memperkuat kualitas *sustainability assurance* dan kredibilitas informasi keberlanjutan.

Kata kunci: Profesional Skeptisisme, *Greenwashing Awareness, Sustainability Assurance Quality*, Auditor, ESG

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PROFESSIONAL SKEPTICISM AND AUDITOR'S GREENWASHING AWARENESS ON THE QUALITY OF SUSTAINABILITY ASSURANCE

ABSTRACT

The increasing adoption of sustainability reporting has heightened the need for reliable and credible Environmental, Social, and Governance (ESG) information. However, the risk of greenwashing and the complex characteristics of sustainability information present challenges for sustainability assurance providers in ensuring the quality of information disclosed by companies. In this context, auditor behavioural factors, particularly professional skepticism and greenwashing awareness, play an important role in supporting sustainability assurance quality. This study aims to examine the effects of auditor's professional skepticism and greenwashing awareness on questionnaire administered to auditors working at Public Accounting Firms in Indonesia. The sample was selected using snowball sampling, resulting 135 respondents. The data were analyzed using Partial Least Squared-Structural Equation Modelling (PLS-SEM) with SmartPLS. The result indicate that professional skeptisicm has a positive and significant effect on sustainability assurance quality. This finding suggests that auditor with higher levels of professional skepticism tend to evaluate evidence more critically, with higher levels of professional skepticism tend to evaluate evidence more critically, objectively, and comprehensively, thereby supporting higher assurance quality. Greater awareness of potential greenwashing practices encourages auditors to critically evaluate sustainability claims and assess the consistency between disclose information and supporting evidence. The robustness test further demonstrate that the relationships between both independent variables and assurance quality remain positive and significant after controlling for auditor characteristics. These finding imply that strengthening auditor's professional skeptisicm and enhancing the credibility of sustainability information.

Keywords: Professional Skepticism, Greenwashing Awareness, Sustainability Assurance Quality, Auditor, ESG.

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Revised abstract :

PROFESSIONAL SKEPTICISM AND AUDITOR'S GREENWASHING AWARENESS ON THE QUALITY OF SUSTAINABILITY ASSURANCE

ABSTRACT

The increasing adoption of sustainability reporting has heightened the need for reliable and credible *Environmental, Social, and Governance* (ESG) information. However, the risk of *greenwashing* and the complex nature of sustainability information pose challenges for *sustainability assurance* providers in ensuring the quality of information disclosed by companies. In this context, auditor behavioural factors — particularly professional scepticism and greenwashing awareness — play an important role in supporting *sustainability assurance* quality. This study aims to examine the effects of auditors' professional scepticism and *greenwashing awareness* on *sustainability assurance* quality. Data were collected through a questionnaire administered to auditors working at Public Accounting Firms in Indonesia. The sample was selected using *snowball sampling*, resulting in 135 respondents. Data were analysed using Partial Least Squares-Structural Equation Modelling (PLS-SEM) with SmartPLS. The results indicate that professional scepticism has a positive and significant effect on *sustainability assurance* quality, suggesting that auditors with higher levels of professional scepticism tend to evaluate evidence more critically, objectively, and comprehensively, thereby supporting higher assurance quality. Similarly, *greenwashing awareness* has a positive and significant effect on sustainability *assurance* quality, as greater awareness of potential *greenwashing* practices encourages auditors to critically evaluate sustainability claims and assess the consistency between disclosed information and supporting evidence. The *robustness test* further demonstrates that the relationships between both independent variables and *assurance* quality remain positive and significant after controlling for auditor characteristics. This study implies that strengthening auditors' professional scepticism and *greenwashing awareness* is essential for enhancing *sustainability assurance* quality and the credibility of sustainability information

***Keywords*:** Professional Skepticism, Greenwashing Awareness, Sustainability Assurance Quality, Auditor, ESG.