

ABSTRACT

Currently Indonesian companies began to publish sustainability report as a form of corporate responsibility to the environment. To increase credibility of sustainability report, the company conducts an assurance (external guarantee) in its sustainability report. The aims of this research is to analyze the influence of assurance sustainability report disclosure towards firm value. This research use secondary data and documentation method, that is annual report and sustainability report of company that listed in BEI within 2013 – 2016. Sampling method that used in this research is purposive sampling with some requirements which have been determined by the writer. This research used t test, coefficient of detemination (R^2) and multiple linier regression to test the hypothesis through SPSS 20.0 data processing software. The result of the research shows that assurance sustainability report disclosure variable has positive and significant influence to firm value.

Keywords: assurance, firm size, firm value, foreign ownership, institutional ownership, leverage, sustainability report.

ABSTRAK

Dalam perkembangan saat ini, perusahaan – perusahaan di Indonesia mulai menerbitkan *sustainability report* sebagai wujud tanggung jawab perusahaan terhadap lingkungannya. Dalam upaya untuk meningkatkan kredibilitas *sustainability report* perusahaan melakukan *assurance* (penjaminan eksternal) dalam laporan keberlanjutannya. Penelitian ini bertujuan untuk menganalisis pengaruh *assurance sustainability report disclosure* terhadap nilai perusahaan. Penelitian ini menggunakan metode dokumentasi data sekunder, yaitu *annual report* dan *sustainability report* perusahaan yang terdaftar di BEI selama periode tahun 2013 – 2016. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling* dengan beberapa kriteria yang telah ditentukan oleh penulis. Pengujian hipotesis dalam penelitian ini menggunakan uji t, koefisien determinasi (R^2) dan uji regresi linier berganda melalui software pengolahan data SPSS 20.0. Hasil penelitian menunjukkan bahwa variabel *assurance sustainability report disclosure* berpengaruh positif dan signifikan terhadap nilai perusahaan.

Kata Kunci: *assurance, foreign ownership, institutional ownership, leverage, nilai perusahaan, sustainability report, ukuran perusahaan.*