

LIST OF CONTENT

THESIS APPROVAL	ii
DECLARATION	ii
ACKNOWLEDGEMENT	iii
ABSTRACT.....	v
LIST OF FIGURES AND TABLES.....	ix
LIST OF ATTACHMENT	x
CHAPTER 1 INTRODUCTION	1
1.1 Background	1
1.2 Research Problem Formulation.....	8
1.3 Research Objectives	9
1.4 Research Contribution.....	9
1.4.1 Theoretical Use of Research.....	9
1.4.2 Practical Use of Study	9
1.5 Research Systematic.....	10
CHAPTER 2 LITERATURE REVIEW	13
2.1 Theoretical Basis.....	13
2.1.1 Stakeholders Theory	13
2.1.2 Legitimacy Theory.....	15
2.1.3 Signaling Theory	16
2.1.4 Cost of Equity Capital	18
2.1.5 Sustainability Report Disclosure	19
2.1.6 Sustainability Report Assurance.....	21
2.1.7 Assurance Provider.....	22
2.2 Previous Research	23
2.3 Hypothesis Development	24
2.4 Research Framework.....	28
CHAPTER 3 RESEARCH METHODS	29
3.1 Research Approach	29
3.2 Variables Identification	29
3.2.1 Independent Variable.....	29

3.2.2 Dependent Variable	30
3.2.3 Moderating Variable	30
3.2.4 Control Variable	30
3.3 Operational Definition and Measurement	30
3.3.1 Sustainability Report Disclosure	30
3.3.2 Cost of Equity Capital	31
3.3.3 Moderating Variable	33
3.3.4 Control Variable	34
3.4 Type and Sources of Data	36
3.5 Data Collection Technique	37
3.6. Population and Sample	37
3.7. Data Analysis Technique	38
3.7.1 Descriptive Statistical Analysis Test	38
3.7.2 Normality Test	38
3.7.3 Multicollinearity Test	39
3.7.4 Pearson Correlation	39
3.7.5 Independent t-test	39
3.7.6 Regression Analysis	39
3.7.7 Hypothesis Testing	39
CHAPTER 4 RESULT AND DISCUSSION	41
4.1 Overview of Research Object and Subject	41
4.2 Description of Research Result	43
4.3 Normality Test Result	45
4.4 Multicollinearity Test Result	46
4.5 Pearson Correlation Result	47
4.6 Independent t-test Result	50
4.7 Linear Regression Test Result	51
4.8 Hypothesis Testing	54
4.9 Discussion	57
CHAPTER 5 CONCLUSION AND SUGGESTION	63
5.1 Conclusion	63

5.2 Limitation	64
5.3 Suggestion	64
REFERENCES	65
ATTACHMENT	70