

THE ROLE OF ASSURANCE IN SUSTAINABILITY REPORTS: A SYSTEMATIC LITERATURE REVIEW

Agung Dinarjito¹

¹Public Sector Accounting Study Program, Polytechnic of State Finance STAN, Indonesia

Corresponding author: Agung Dinarjito

E-mail: agung.dinarjito@pknstan.ac.id

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Abstract:

The increasing focus on environmental, social, and governance (ESG) matters is compelling firms to deliver clear and reliable sustainability reports. In this context, the auditing or assurance of sustainability reports is essential for enhancing the credibility of non-financial information presented to stakeholders. This study seeks to thoroughly investigate the role and advantages of sustainability report assurance utilizing a PRISMA-based Systematic Literature Review (SLR) methodology. This analysis examined 19 esteemed scientific articles published in Scopus-indexed international journals from 2016 to 2026. The summary results demonstrate that sustainability report assurance has transitioned from a merely symbolic volunteer practice to a more institutionalized corporate governance tool. Assurance enhances the quality, authenticity, and dependability of sustainability reports, thereby bolstering stakeholder trust and corporate accountability. Moreover, assurance confers internal advantages to organizations by enhancing reporting systems, controlling sustainable data, and strengthening sustainability governance. This study enhances the sustainability assurance literature and offers practical implications for corporations, regulators, and assurance providers to foster more credible and responsible sustainability reporting practices.

Keywords: Sustainability Report, Assurance, ESG, PRISMA, Systematic Literature Review

INTRODUCTION

Over the past two decades, the corporate reporting paradigm has undergone a fundamental transformation. The focus of reporting, previously dominated by financial information, has shifted to more comprehensive reporting, encompassing environmental, social, and governance (ESG) aspects. This change is driven by increasing stakeholder awareness of non-financial risks, such as climate change, social inequality, and sustainable governance practices. Investors, regulators, consumers, and the wider public are increasingly demanding transparency and accountability from companies not only in creating economic value but also in their long-term social and environmental impacts.

Sustainability reports are a key instrument in addressing these demands. Through these reports, companies systematically communicate their sustainability performance and strategies, either separately or integrated with their annual reports. Global reporting standards such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD) have strengthened sustainability reporting practices internationally. At the regulatory level, the European Union, through the Corporate Sustainability Reporting Directive (CSRD), significantly expanded sustainability reporting obligations and mandated independent assurance of these reports.

Despite the increasing prevalence of sustainability reporting, the credibility of the information presented remains a crucial issue. Unlike financial reports, which have long been subject to rigorous



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auditing standards, sustainability reports are often voluntary, vary in methodology, and are heavy on estimates and qualitative narratives. This situation opens up opportunities for reporting bias, selective disclosure, and even greenwashing, where companies symbolically highlight their sustainability performance without adequate factual support. Therefore, audits or assurance of sustainability reports are seen as a crucial mechanism for improving the reliability, relevance, and credibility of ESG information.

Sustainability report auditing or assurance refers to the process of independently examining a company's non-financial information to provide a certain level of confidence to report users. This assurance can be performed at either limited assurance or reasonable assurance levels, with varying approaches and procedural depth. In the context of modern corporate governance, sustainability assurance serves not only as a verification tool but also as a governance mechanism that strengthens management accountability to stakeholders.

However, the practice of sustainability reporting assurance still faces various challenges, including in terms of standards, auditor competency, audit scope, and stakeholder perceptions. The differences in approach between sustainability assurance and financial statement audits create inconsistent expectations between assurance providers and report users. This creates what is known as the expectation gap, the gap between stakeholder expectations for assurance and the actual assurance provided by auditors.

Empirically, the adoption of sustainability reporting assurance shows an increasing trend globally. A KPMG report (KPMG, 2022) shows that over 50% of the world's largest companies have used independent assurance services for their sustainability reports, with adoption rates higher in Europe than in other regions. This phenomenon is further reinforced by mandatory regulations, particularly in developed countries, which place sustainability assurance as an integral part of corporate reporting systems.

On the other hand, the increasing adoption of assurance has not always been accompanied by uniformity in the quality and depth of audits. Many companies still opt for limited assurance with a limited scope, which only provides negative assurance. It raises questions about the extent to which such assurance is truly capable of improving the quality of ESG information and reducing greenwashing practices. Furthermore, there is significant variation in assurance providers, from public accounting firms to non-accounting consulting firms, each with different approaches, methodologies, and levels of independence.

Another interesting phenomenon is the differing market and stakeholder responses to sustainability report assurance. Several studies have shown that the presence of assurance is associated with increased report credibility and investor confidence, while others have found that the benefits of assurance depend heavily on the reputation of the assurance provider, the level of assurance, and the country's institutional context. This inconsistency in empirical findings suggests that the role and benefits of sustainability report assurance are not yet fully understood.

In the context of developing countries, including Indonesia, the phenomenon of sustainability report assurance remains relatively limited and voluntary. Although regulators have encouraged sustainability practices, assurance adoption still faces cost constraints, limited expertise, and low market pressure. This situation raises questions about the relevance and urgency of sustainability assurance in markets with different institutional structures than in developed countries.

However, with regulations such as Financial Services Authority Regulation Number 51 of 2017 and the implementation of Sustainability Disclosure Standards Numbers 1 and 2 starting in 2027, the issue of assurance or auditing of sustainability reports has become important to discuss. Sustainability reports will bridge the gap between financial reports focused on investors and



creditors and non-financial reports related to stakeholders. Stakeholder Theory emphasizes that companies have a responsibility to meet the needs and expectations of various stakeholders, not just shareholders (Freeman, 1984). Sustainability report assurance serves as a means to ensure that the information conveyed to stakeholders is reliable and trustworthy for use in decision-making.

Investors and creditors today not only look at financial reports when making investment decisions, but also consider sustainability reports. Therefore, the need for assurance on sustainability reports is crucial to minimize the risk of manipulation or bias in sustainability reporting. It aligns with agency theory, which views assurance as a control mechanism to reduce information asymmetry between management (agents) and owners or stakeholders (principals) (Jensen & Meckling, 1976).

Despite the rapid growth of the literature on sustainability reporting, systematic studies specifically addressing the role and benefits of audits or assurance in sustainability reports remain relatively limited. Most previous research has focused on the determinants of assurance adoption or its impact on market reactions, without providing a comprehensive map of how assurance contributes to information quality, corporate governance, and stakeholder trust. Therefore, a systematic study that integrates various empirical findings and theoretical perspectives is needed to provide a more holistic understanding of the role and benefits of assurance or audits in sustainability reports.

Based on the background, phenomena, and research gaps mentioned above, this study aims to conduct a literature review to comprehensively examine the role and benefits of auditing or assurance in sustainability reports. Specifically, this study aims to identify the role and benefits of assurance in improving the quality and credibility of sustainability information. Using the SLR approach, this study is expected to provide theoretical contributions through a structured literature synthesis and practical contributions for regulators, auditors, and companies in designing and implementing more effective assurance in sustainability reports.

METHODS

This study uses a qualitative approach using the Systematic Literature Review (SLR) method to gain a deeper understanding of the role and benefits of auditing or assurance in sustainability reports. This method was chosen because the study of sustainability assurance is developing rapidly and producing diverse findings, both in theory and practice. By using SLR, this study not only summarizes the results of previous research but also develops a more comprehensive understanding of how assurance is used as a mechanism to enhance the credibility of sustainability reporting. This approach aligns with Snyder, (2019) perspective, which emphasizes that SLRs can provide a systematic and reflective synthesis of the literature on the development of a research field.

The implementation of SLR in this study refers to the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines as introduced by (Moher et al., 2009) and updated by (Page et al., 2021). PRISMA was chosen because it provides a clear framework for searching, filtering, and reporting literature transparently. The main advantage of this approach lies in its ability to reduce selection bias and increase the traceability of the research process, so that the review results can be understood and retested by other researchers. In multidisciplinary studies such as sustainability report assurance, the PRISMA approach helps maintain process consistency without ignoring the diversity of research contexts and approaches (Tranfield et al., 2003).

The data sources for this study were scientific articles published in reputable international journals indexed by Scopus. A literature search was conducted through major academic databases such as Scopus with the assistance of wataseuake using relevant keywords as shown in Figure 1.



This limitation was implemented to ensure that the analyzed literature had adequate methodological quality and was relevant to the development of sustainability assurance practices, as suggested by Xiao & Watson (2019).

The review process was conducted through four main stages according to the PRISMA flow: identification, screening, eligibility assessment, and inclusion (Moher et al., 2009). In the initial stage, all potential articles were collected based on predetermined keywords. The next stage focused on screening titles and abstracts to eliminate duplication and irrelevant studies. Qualified articles were then thoroughly reviewed to ensure their suitability for the research objectives. Selected studies were analyzed thematically to identify the role of sustainability report assurance, the benefits perceived by companies and stakeholders, and any remaining research gaps. Through these stages, the research is expected to produce a literature synthesis that is not only concise but also meaningful for the development of sustainability report assurance research and practice. These steps also follow articles from (Dinarjito, 2022; Dinarjito & Ahmar, 2023; Setiya Yoga & Dinarjito, 2021).

Based on Figure 1, a search using the specified keywords yielded 58 articles, which were then filtered through several stages, including eliminating duplicate articles, articles published outside of 2016-2026, articles without a Scopus ranking, articles without abstracts, articles using languages other than English and Indonesian, and articles that were inaccessible. The identification and screening results indicated that 19 articles were subjected to a more in-depth review.

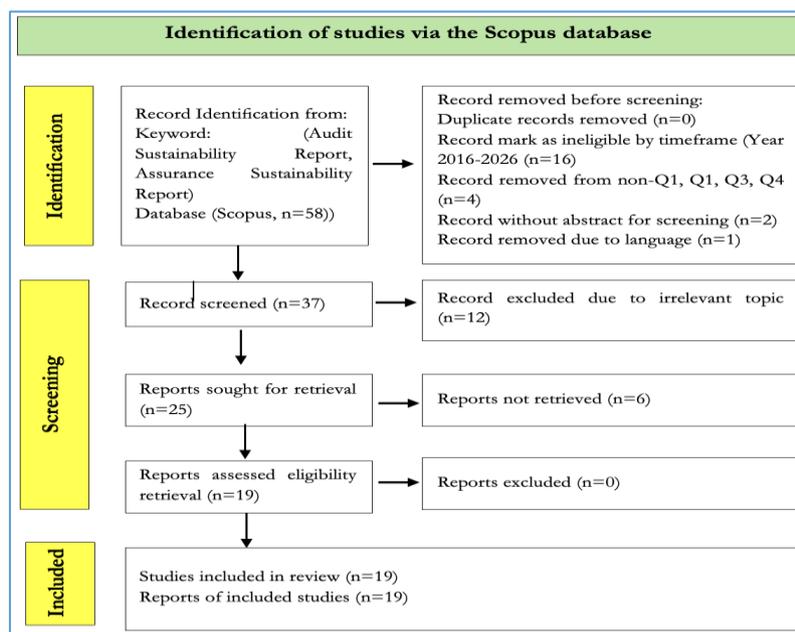


Figure 1. Article Selection Process

RESULT AND DISCUSSION

Overview of Systematic Literature Review Results. Based on a Systematic Literature Review (SLR) process using the PRISMA approach, this study identified 19 scientific articles specifically discussing auditing or assurance of sustainability reports (appendix). These articles come from reputable international journals and are mostly indexed by Scopus in Q1 to Q3 rankings. The publication period covers 2018–2024, with a significant increase in the number of studies after 2020. This pattern reflects the growing academic attention to sustainability report assurance along with

increasing regulatory pressure, investor demands, and concerns about greenwashing practices in ESG reporting (Hoyos Giraldo et al., 2024; Ruohonen & Kullas, 2024).

In terms of research approach, the literature analyzed includes quantitative and qualitative empirical studies, as well as review studies. Early research tended to focus on the determinants of assurance adoption and the characteristics of assurance providers (Channuntapipat, 2021; Martínez-Ferrero et al., 2018). Meanwhile, more recent research has shown a shift in focus toward assurance quality, differences in assurance levels, and their impact on report credibility and stakeholder decision-making (Bisogno et al., 2025; Dilla et al., 2023). This shift indicates that the sustainability reporting assurance literature has moved from a descriptive to an evaluative and reflective stage.

Sustainability Report Assurance in an Institutional Context. Nearly all articles in the dataset emphasize that sustainability reporting assurance practices cannot be separated from the institutional and regulatory context. (Ruohonen & Kullas, 2024) explain that in Europe, the strengthening of sustainability reporting regulations has transformed assurance from a voluntary practice to a vital part of the corporate governance system. Assurance is no longer viewed simply as a reputational tool, but as a formal mechanism for enhancing the accountability and reliability of non-financial information.

These findings align with Hoyos Giraldo et al. (2024), who demonstrated that even in countries with less than fully mandatory regulations, global institutional pressures drive companies to adopt assurance. In this context, institutional theory helps explain how companies respond to coercive, normative, and mimetic pressures to maintain legitimacy and international competitiveness. However, Vander Bauwhede & Van Cauwenberge (2022) emphasize that assurance effectiveness is highly dependent on the quality of standards, the competence of assurance providers, and the level of regulatory enforcement. Therefore, sustainability reporting assurance is a highly contextual practice and cannot be separated from the institutional environment in which companies operate.

Limited Assurance and Reasonable Assurance: Conceptual and Practical Differences. One of the most consistent findings in the literature is the predominant use of limited assurance over reasonable assurance. Conceptually, limited assurance provides a lower level of assurance, where the assurance provider states that there are no indications of material misstatements in sustainability information. In contrast, reasonable assurance provides a higher level of assurance and is closer to a financial statement audit, with broader, more in-depth, and substantive testing-based audit procedures (Simmnett et al., 2009).

Literature shows that companies tend to choose limited assurance due to cost considerations, limitations of ESG measurement systems, and the complexity of non-financial data (Martínez-Ferrero et al., 2018; Vaz Ogando et al., 2018). (Channuntapipat, 2021) emphasized that the qualitative and estimation-based nature of sustainability information makes reasonable assurance difficult to implement widely, particularly in developing countries. Consequently, limited assurance is a more pragmatic option, despite the relatively limited level of assurance it provides.

Although often perceived as having limitations, the literature shows that limited assurance still provides a number of important benefits. (García-Sánchez et al., 2019) found that companies using limited assurance tend to present more structured and consistent sustainability reports than companies without assurance. This finding indicates that limited assurance acts as an external control mechanism that encourages reporting discipline.



However, the benefits of limited assurance on the substantive credibility of reports are still debated. (Boiral, Heras-Saizarbitoria, & Brotherton, 2019) criticized that limited assurance often focuses more on compliance with reporting standards than on evaluating actual sustainability performance. In this context, limited assurance has the potential to be symbolic and less effective in mitigating the risk of greenwashing, especially if the scope of the audit is not communicated transparently (Boiral, Heras-Saizarbitoria, Brotherton, et al., 2019).

In contrast to limited assurance, reasonable assurance is seen as having a stronger impact on stakeholder trust. (Dilla et al., 2023) showed that report users place a higher level of trust in ESG information accompanied by reasonable assurance. This level of confidence impacts the quality of decision-making, particularly in assessing long-term risks and the sustainability of a company's performance.

In the public sector context, Bisogno et al. (2025) found that higher-confidence assurance contributes to greater accountability and transparency. This finding suggests that reasonable assurance has greater potential to curb greenwashing practices and strengthen performance-based legitimacy. However, the literature also notes that reasonable assurance faces significant challenges, including high costs, the need for multidisciplinary expertise, and the limitations of established ESG audit standards (Mnif Sellami et al., 2019; Simoni et al., 2020).

A synthesis of all articles shows that the difference in benefits between limited and reasonable assurance lies not only in the level of confidence but also in their strategic implications. Limited assurance is often seen as the initial stage for companies in establishing a sustainability reporting system and meeting minimum stakeholder expectations (Vaz Ogando et al., 2018). Meanwhile, reasonable assurance provides greater strategic benefits in building investor confidence and strengthening a company's reputation (Alomran & Alsaahli, 2023; Miralles-Quirós et al., 2021).

However, the literature also confirms that reasonable assurance is only effective when supported by a mature ESG data system and strong management commitment. Without these prerequisites, reasonable assurance risks are expensive without providing commensurate added value (Vander Bauwhede & Van Cauwenberge, 2022). Therefore, the choice of assurance level needs to be tailored to the company's context and strategic objectives.

Assurance, Legitimacy, and the Risk of Greenwashing. The issue of greenwashing is a common thread in discussions regarding assurance levels. (Boiral, Heras-Saizarbitoria, & Brotherton, 2019) emphasized that sustainability disclosures without adequate assurance carry a high risk of being symbolic. Limited assurance, when conducted in a minimalistic manner, also has the potential to fail to detect misleading ESG claims. Conversely, reasonable assurance is considered more effective in curbing greenwashing because it involves more in-depth examination procedures and a higher level of professional skepticism (Simnett et al., 2009).

However, the literature also cautions that assurance is not the sole solution to greenwashing. The quality of assurance depends heavily on the independence of the assurance provider and the transparency of reporting of assurance results (Channuntapipat, 2021; Mnif Sellami et al., 2019). Therefore, assurance needs to be understood as part of a broader governance system, not merely as a tool for legitimacy (Heykal et al., 2024).

Overall, the SLR results indicate that auditing or assurance of sustainability reports plays a critical role in improving the quality, credibility, and accountability of ESG reporting. Limited assurance offers initial benefits in improving reporting discipline and structure, but is limited in



providing substantive assurance. In contrast, reasonable assurance offers greater benefits for stakeholder trust and performance-based legitimacy, despite challenges of cost and complexity.

These findings emphasize that the selection of the assurance level should be tailored to the maturity of the sustainability system, the institutional context, and the company's strategic objectives. Therefore, sustainability report assurance should be understood as a dynamic and gradual governance mechanism, not simply an administrative obligation.

CONCLUSION

This study seeks to more fully understand the role and benefits of sustainability report audits or assurance through a PRISMA-based Systematic Literature Review (SLR) approach. A synthesis of 19 reputable scientific articles shows that sustainability report assurance is no longer merely viewed as a voluntary practice or a complement to ESG reporting but has evolved into a crucial part of corporate governance mechanisms. Assurance contributes to enhancing the reliability and credibility of sustainability information, although its effectiveness is strongly influenced by the institutional context, the quality of implementation, and the level of assurance provided.

The results of this study also show that companies tend to use limited assurance. While limited assurance tends to provide initial benefits, particularly in encouraging discipline and regularity in sustainability reporting, it still has limitations in providing strong assurance to stakeholders and in mitigating the risk of symbolic disclosures.

From a scientific and practical perspective, the findings of this study confirm the relevance of various theoretical perspectives, such as stakeholder theory, legitimacy theory, and institutional theory, in explaining the motivations and implications of using assurance in sustainability reports. This research demonstrates that the level of assurance is a crucial and indispensable aspect in sustainability assurance studies. Practically, companies need to view assurance as a gradual process tailored to the maturity of their sustainability systems and strategic objectives, while regulators and assurance providers have a crucial role in promoting the quality and transparency of assurance practices.

However, this study has limitations because it relies solely on reputable journal literature and does not directly explore the experiences of practitioners and users of sustainability reports. Therefore, further research can be directed at more contextual empirical studies, particularly in developing countries, and at studies that more deeply compare the impacts of limited and reasonable assurance. Furthermore, exploring the role of technology and digital assurance is also an important agenda for understanding the future of sustainability report assurance in an increasingly complex business environment.

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