



LAMPIRAN

A. LAMPIRAN I

Daftar Nama Perusahaan yang Digunakan dalam Sampel Penelitian

No.	Negara	Nama perusahaan	Kode Bursa
1.	Indonesia	PT. Bumi Resources Minerals Tbk.	IDX
2.	India	HDFC Bank	NSE
3.	Korea	Korea Zinc Company Ltd.	KRX
4.	Singapura	The Development Bank of Singapore Limited	SGX
5.	Taiwan	Chinatrust Commercial Bank Co., Ltd	TSEC
6.	Swiss	Glencore plc	SIX
7.	Australia	South32 Ltd.	ASX
8.	Belanda	ING Group	EN Amsterdam
9.	Malaysia	CIMB Group Holdings Berhad	KLSE
10.	Amerika	Newmont Corp.	NYSE
11.	Inggris	Anglo American plc	LSE
12.	Selandia Baru	ANZ Bank New Zealand Limited	NZX
13.	Kanada	Barrick Gold Corp	TSX
14.	Jepang	Hitachi, Ltd.	TSE/TYO
15.	Cina	China Shenhua Energy Company Limited	SSE
16.	Hong Kong	American International Assurance Company, Limited	HK
17.	Afrika Selatan	African Rainbow Minerals Ltd.	JSE
18.	Arab Saudi	MA'ADEN	XSAU
19.	Brazil	Petrobras	BVMF
20.	Polandia	LPP S.A.	WSE
21.	Russia	PJSC Gazprom	MOEX
22.	Denmark	Danske Bank	CPH
23.	Kolombia	Canacol Energy Ltd.	BVC
24.	Thailand	Charoen Pokphand Group Company, Ltd.	BKK



B. LAMPIRAN II

Skor Tingkat Kepatuhan Assurance Statement

No	Tahun	Kode Emiten	Nama Emiten	Negara	Sektor Industri	Media Laporan	Assurance Provider	Standard Used	1	2	3	4	5	6	7	8	9	10	Jumlah Score	Actual / Maks	Rasio
1	2020	1299	AIA	Hong Kong	Financials	ESG Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	3	2	1	2	2	1	2	16	18	89%
2	2020	1211	Maaden	Saudi Arabia	Metal and Mineral Mining	Sustainability Report	DNV GL Business Assurance Co. Ltd	ISAE 3000	1	0	0	2	1	1	1	2	1	2	11	18	61%
3	2020	2891	CTBC	Taiwan	Financials	Sustainability Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	2	0	1	1	2	1	2	12	18	67%
4	2020	6501	Hitachi	Japan	Industrials	Sustainability Report	KPMG	ISAE 3000	1	1	1	2	0	1	1	2	1	0	10	18	56%
5	2020	601088	China Shenhua Energy	China	Energy	ESG Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	3	0	2	2	2	2	2	16	18	89%
6	2020	AAL	Anglo American	Great Britain	Metal and Mineral Mining	Sustainability Report	IBIS ESG Consulting Africa (Pty) Ltd	AA1000AS	1	0	0	2	2	1	1	2	2	3	14	17	82%
7	2020	ABX	Barrick Gold	Canada	Metal and Mineral Mining	Sustainability Report	Apex Companies, LLC (APEX)	ISAE 3000	1	0	0	0	2	1	2	2	1	1	10	18	56%
8	2020	ANZ	ANZ	New Zealand	Financials	ESG Supplement	KPMG	ISAE 3000	1	1	1	2	3	1	2	2	1	0	14	18	78%
9	2020	ARI	African Rainbow Materials	South Africa	Metal and Mineral Mining	Sustainability Report	IBIS ESG Consulting Africa (Pty) Ltd	AA1000AS	1	1	1	2	2	1	1	2	2	3	16	17	94%
10	2020	BRMS	BRMS	Indonesia	Metal and Mineral Mining	Sustainability Report	Moores Rowland	ISAE 3000	1	1	1	2	1	0	2	2	1	2	13	18	72%
11	2020	CIMB	CIMB	Malaysia	Financials	Sustainability Report	KPMG	ISAE 3000	1	1	1	3	2	1	2	2	2	2	17	18	94%
12	2020	CNEC	Canacol Energy	Colombia	Energy	ESG Report	Deloitte	ISAE 3000	1	0	0	2	2	2	1	2	1	0	11	18	61%
13	2020	CPF	Charoen Pokphand	Thailand	Consumer Goods	Sustainability Report	Lloyd Register Quality Assurance Ltd	ISAE 3000	1	1	1	2	0	1	1	2	1	0	10	18	56%
14	2020	D05	DBS	Singapore	Financials	Sustainability Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	3	2	1	2	2	1	2	16	18	89%
15	2020	DANSKE	Danske Bank	Denmark	Financials	Sustainability Report	Deloitte	ISAE 3000	1	1	1	3	0	1	1	2	1	0	11	18	61%
16	2020	GAZP	Gazprom	Russia	Energy	Sustainability Report	FBK, LLC	ISAE 3000	1	1	1	3	0	1	2	2	1	0	12	18	67%
17	2020	GLNCL	Glencore	Switzerland	Metal and Mineral Mining	Sustainability Report	Deloitte	ISAE 3000	1	1	1	3	3	1	2	2	1	2	17	18	94%
18	2020	HDFCBANK	HDFC Bank	India	Financials	Integrated Report	KPMG	ISAE 3000	1	1	1	2	2	2	2	2	1	1	15	18	83%
19	2020	INGA	INGA	Netherlands	Financials	Annual Report	KPMG	ISAE 3000	1	1	1	2	2	2	1	2	1	3	16	18	89%
20	2020	KRW	Korea Zinc	South Korea	Metal and Mineral Mining	Sustainability Report	Korean Standards Association	AA1000AS	1	1	1	1	2	2	2	2	3	0	15	17	88%
21	2020	LPP	LPP	Poland	Fashion Retail	Integrated Report	Bureau Veritas	ISAE 3000	1	1	1	2	2	1	1	2	1	2	14	18	78%
22	2020	NEM	Newmont	United States of America	Metal and Mineral Mining	Sustainability Report	Apex Companies, LLC (APEX)	AA1000AS	1	1	1	2	2	1	1	2	2	1	14	17	82%
23	2020	PETROBRAS	Petrobras	Brazil	Energy	Sustainability Report	KPMG	ISAE 3000	1	1	1	2	2	1	2	2	1	2	15	18	83%
24	2020	S32	South 32	Australia	Metal and Mineral Mining	Sustainable Development	KPMG	ISAE 3000	1	0	0	2	2	1	1	2	1	0	10	18	56%
25	2021	1299	AIA	Hong Kong	Financials	ESG Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	3	2	1	2	2	1	2	16	18	89%
26	2021	1211	Maaden	Saudi Arabia	Metal and Mineral Mining	Sustainability Report	DNV GL Business Assurance Co. Ltd	ISAE 3000	1	0	0	2	1	1	1	2	1	2	11	18	61%
27	2021	2891	CTBC	Taiwan	Financials	Sustainability Report	Deloitte	ISAE 3000	1	1	1	2	0	1	1	2	1	2	12	18	67%
28	2021	6501	Hitachi	Japan	Industrials	Sustainability Report	KPMG	ISAE 3000	1	1	1	2	0	1	1	2	1	0	10	18	56%
29	2021	601088	China Shenhua Energy	China	Energy	ESG Report	KPMG	ISAE 3000	1	1	1	3	0	2	2	2	2	2	16	18	89%
30	2021	AAL	Anglo American	Great Britain	Metal and Mineral Mining	Sustainability Report	IBIS ESG Consulting Africa (Pty) Ltd	AA1000AS	1	0	0	2	2	1	1	2	2	3	15	17	88%
31	2021	ABX	Barrick Gold	Canada	Metal and Mineral Mining	Sustainability Report	Apex Companies, LLC (APEX)	ISAE 3000	1	0	0	0	3	1	2	2	1	1	11	18	61%
32	2021	ANZ	ANZ	New Zealand	Financials	ESG Supplement	KPMG	ISAE 3000	1	1	1	2	3	1	2	2	1	0	14	18	78%
33	2021	ARI	African Rainbow Materials	South Africa	Metal and Mineral Mining	ESG Report	IBIS ESG Consulting Africa (Pty) Ltd	AA1000AS	1	1	1	2	2	1	1	2	2	3	17	17	100%
34	2021	BRMS	BRMS	Indonesia	Metal and Mineral Mining	Sustainability Report	Moores Rowland	ISAE 3000	1	1	1	2	1	0	2	2	1	2	13	18	72%
35	2021	CIMB	CIMB	Malaysia	Financials	Sustainability Report	KPMG	ISAE 3000	1	1	1	3	1	1	2	2	2	2	16	18	89%
36	2021	CNEC	Canacol Energy	Colombia	Energy	Integrated Report	Deloitte	ISAE 3000	1	1	1	3	2	1	1	2	1	2	15	18	83%
37	2021	CPF	Charoen Pokphand	Thailand	Consumer Goods	Sustainability Report	Lloyd Register Quality Assurance Ltd	ISAE 3000	1	1	1	3	0	1	1	2	1	0	11	18	61%
38	2021	D05	DBS	Singapore	Financials	Sustainability Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	3	2	1	2	2	1	3	17	18	94%
39	2021	DANSKE	Danske Bank	Denmark	Financials	Sustainability Report	Deloitte	ISAE 3000	1	1	1	3	0	1	1	2	1	0	11	18	61%
40	2021	GAZP	Gazprom	Russia	Energy	Sustainability Report	FBK, LLC	ISAE 3000	1	1	1	2	0	1	2	2	1	0	11	18	61%
41	2021	GLNCL	Glencore	Switzerland	Metal and Mineral Mining	Sustainability Report	Deloitte	ISAE 3000	1	1	1	3	3	1	2	2	1	2	17	18	94%
42	2021	HDFCBANK	HDFC Bank	India	Financials	Integrated Report	KPMG	ISAE 3000	1	1	1	2	2	2	2	2	1	1	14	18	78%
43	2021	INGA	INGA	Netherlands	Financials	Annual Report	KPMG	ISAE 3000	1	1	1	2	2	2	1	2	1	3	16	18	89%
44	2021	KRW	Korea Zinc	South Korea	Metal and Mineral Mining	Sustainability Report	Korea Productivity Center	AA1000AS	1	1	1	2	0	2	2	2	2	2	15	17	88%
45	2021	LPP	LPP	Poland	Fashion Retail	Sustainability Report	Deloitte	ISAE 3000	1	1	1	3	3	2	2	2	1	2	18	18	100%
46	2021	NEM	Newmont	United States of America	Metal and Mineral Mining	Sustainability Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	2	3	2	2	2	1	2	17	18	94%
47	2021	PETROBRAS	Petrobras	Brazil	Energy	Sustainability Report	KPMG	ISAE 3000	1	1	1	3	2	1	2	2	1	2	16	18	89%
48	2021	S32	South 32	Australia	Metal and Mineral Mining	Sustainability Databook	KPMG	ISAE 3000	1	1	1	2	2	1	1	2	1	0	12	18	67%
49	2022	1299	AIA	Hong Kong	Financials	ESG Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	3	2	1	2	2	1	2	16	18	89%
50	2022	1211	Maaden	Saudi Arabia	Metal and Mineral Mining	Sustainability Report	KPMG	ISAE 3000	1	1	1	3	2	1	1	2	1	3	16	18	89%
51	2022	2891	CTBC	Taiwan	Financials	Sustainability Report	Ernst & Young	ISAE 3000	1	1	1	3	0	1	2	2	1	2	14	18	78%
52	2022	6501	Hitachi	Japan	Industrials	Sustainability Report	KPMG	ISAE 3000	1	1	1	2	0	1	1	2	1	0	10	18	56%
53	2022	601088	China Shenhua Energy	China	Energy	ESG Report	KPMG	ISAE 3000	1	1	1	3	2	2	2	2	2	1	17	18	94%
54	2022	AAL	Anglo American	Great Britain	Metal and Mineral Mining	Sustainability Report	Apex Companies, LLC (APEX)	AA1000AS	1	0	0	3	2	2	1	2	2	3	16	17	94%
55	2022	ABX	Barrick Gold	Canada	Metal and Mineral Mining	Sustainability Report	Apex Companies, LLC (APEX)	ISAE 3000	1	1	1	3	3	1	2	2	1	2	17	18	94%
56	2022	ANZ	ANZ	New Zealand	Financials	ESG Supplement	KPMG	ISAE 3000	1	1	1	2	3	1	2	2	1	0	14	18	78%
57	2022	ARI	African Rainbow Materials	South Africa	Metal and Mineral Mining	ESG Report	Apex Companies, LLC (APEX)	AA1000AS	1	0	0	2	3	2	1	2	2	3	16	17	94%
58	2022	BRMS	BRMS	Indonesia	Metal and Mineral Mining	Sustainability Report	Moores Rowland	ISAE 3000	1	1	1	2	1	1	2	2	2	2	15	18	83%
59	2022	CIMB	CIMB	Malaysia	Financials	Sustainability Report	KPMG	ISAE 3000	1	1	1	3	1	1	2	2	2	2	16	18	89%
60	2022	CNEC	Canacol Energy	Colombia	Energy	ESG Report	Deloitte	ISAE 3000	1	1	1	3	2	1	2	2	1	2	16	18	89%
61	2022	CPF	Charoen Pokphand	Thailand	Consumer Goods	Sustainability Report	Lloyd Register Quality Assurance Ltd	ISAE 3000	1	1	1	2	0	1	1	2	1	0	10	18	56%
62	2022	D05	DBS	Singapore	Financials	Sustainability Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	3	2	1	2	2	1	3	17	18	94%
63	2022	DANSKE	Danske Bank	Denmark	Financials	Sustainability Report	Deloitte	ISAE 3000	1	1	1	3	0	1	1	2	1	1	12	18	67%
64	2022	GAZP	Gazprom	Russia	Energy	Social Impact Report	FBK, LLC	ISAE 3000	1	1	1	3	0	1	2	2	1	0	12	18	67%
65	2022	GLNCL	Glencore	Switzerland	Metal and Mineral Mining	Sustainability Report	Deloitte	ISAE 3000	1	1	1	3	3	1	1	2	1	2	16	18	89%
66	2022	HDFCBANK	HDFC Bank	India	Financials	Integrated Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	3	3	1	2	2	1	2	17	18	94%
67	2022	INGA	INGA	Netherlands	Financials	Annual Report	KPMG	ISAE 3000	1	1	1	2	2	2	1	2	1	3	16	18	89%
68	2022	KRW	Korea Zinc	South Korea	Metal and Mineral Mining	Sustainability Report	Korea Productivity Center	AA1000AS	1	1	1	2	0	2	2	2	2	2	15	17	88%
69	2022	LPP	LPP	Poland	Fashion Retail	Sustainability Report	Deloitte	ISAE 3000	1	1	1	3	3	1	2	2	1	2	17	18	94%
70	2022	NEM	Newmont	United States of America	Metal and Mineral Mining	Sustainability Report	Price Waterhouse Coopers	ISAE 3000	1	1	1	2	4	2	2	2	1	2	18	18	100%
71	2022	PETROBRAS	Petrobras	Brazil	Energy	Sustainability Report	KPMG	ISAE 3000	1	1	1	2	2	1	2	2	1	2	15	18	83%
72	2022	S32	South 32	Australia	Metal and Mineral Mining	Sustainability Databook	KPMG	ISAE 3000	1	1	1	2	2	1	1	2	1	0	12	18	67%



Tingkat Kepatuhan Assurance Statement Elemen Proksi AA1000AS

No.	Elemen Assurance Statement	Skor tertinggi	Skor rata-rata	Tingkat Kepatuhan (%)
1	Kejelasan judul	1	1.00	100%
2	Kejelasan identifikasi dari <i>addressee</i>	1	0.60	60%
3	Kejelasan identifikasi pengguna yang dituju dari laporan	1	0.60	60%
4	Kejelasan identifikasi dari pihak yang bertanggung jawab atas laporan	3	2.00	67%
5	Kejelasan artikulasi lingkup dan tujuan	3	1.70	57%
6	Kejelasan identifikasi kriteria pelaporan yang digunakan dalam menilai bukti dan mencapai kesimpulan	2	1.70	85%
7	Kejelasan deskripsi dari standar yang digunakan untuk <i>assurance engagement</i>	2	1.30	65%
8	Kejelasan deskripsi dari sifat, waktu, dan tingkat prosedur asurans yang dilakukan	2	2.00	100%
9	Pernyataan jelas atas kesimpulan <i>assurance provider</i>	3	2.10	70%
10	Identifikasi yang jelas atas keterbatasan pada <i>assurance engagement</i> yang diberikan oleh manajemen	3	2.30	77%
Total		17	15.30	90%

Sumber: Data diolah penulis, 2023

Tingkat Kepatuhan Assurance Statement Proksi ISAE 3000

No	Elemen Assurance Statement	Skor tertinggi	Skor rata-rata	Tingkat kepatuhan (%)
1	Kejelasan judul	1	1.00	100%
2	Kejelasan identifikasi dari <i>addressee</i>	1	0.90	90%
3	Kejelasan identifikasi pengguna yang dituju dari laporan	1	0.90	90%
4	Kejelasan identifikasi dari pihak yang bertanggung jawab atas laporan	3	2.42	81%



5	Kejelasan artikulasi lingkup dan tujuan	3	1.56	52%
6	Kejelasan identifikasi kriteria pelaporan yang digunakan dalam menilai bukti dan mencapai kesimpulan	2	1.16	58%
7	Kejelasan deskripsi dari standar yang digunakan untuk <i>assurance engagement</i>	2	1.60	80%
8	Kejelasan deskripsi dari sifat, waktu, dan tingkat prosedur asurans yang dilakukan	2	2.00	100%
9	Pernyataan jelas atas kesimpulan <i>assurance provider</i>	2	1.11	56%
10	Identifikasi yang jelas atas keterbatasan pada <i>assurance engagement</i> yang diberikan oleh manajemen	3	1.42	47%
Total		18	14.05	78%

Sumber: Data diolah penulis, 2023

Tingkat Kepatuhan Assurance Statement Elemen Proksi AA1000AS dan ISAE3000

No.	Elemen Assurance Statement	Skor tertinggi	Skor rata-rata	Tingkat kepatuhan (%)
1	Kejelasan judul	1	1.00	100%
2	Kejelasan identifikasi dari <i>addressee</i>	1	0.86	86%
3	Kejelasan identifikasi pengguna yang dituju dari laporan	1	0.86	86%
4	Kejelasan identifikasi dari pihak yang bertanggung jawab atas laporan	3	2.36	79%
5	Kejelasan artikulasi lingkup dan tujuan	3	1.58	53%
6	Kejelasan identifikasi kriteria pelaporan yang digunakan dalam menilai bukti dan mencapai kesimpulan	2	1.24	62%
7	Kejelasan deskripsi dari standar yang digunakan untuk <i>assurance engagement</i>	2	1.56	78%
8	Kejelasan deskripsi dari sifat, waktu, dan tingkat prosedur asurans yang dilakukan	2	2.00	100%
9	Pernyataan jelas atas kesimpulan <i>assurance provider</i>	3	1.25	42%



10	Identifikasi yang jelas atas keterbatasan pada <i>assurance engagement</i> yang diberikan oleh manajemen	3	1.54	51%
Total		18	14.23	79%

Sumber: Data diolah penulis, 2023

Tingkat Kualitas Kepatuhan Assurance Provider dan Standar AS Berdasarkan Skor Kuantitatif

Assurance Provider	Standar AS	Score Rata-Rata	Score Maksimal Per AS	Tingkat Kepatuhan (%)	Tingkat Kualitas AS
Apex Companies, LLC (APEX)	AA1000AS	15	17	90%	Tinggi
IBIS ESG Consulting Africa (Pty) Ltd	AA1000AS	16	17	91%	Tinggi
Korean Standards Association	AA1000AS	15	17	88%	Tinggi
Korea Productivity Center	AA1000AS	15	17	88%	Tinggi
Apex Companies, LLC (APEX)	ISAE 3000	13	18	70%	Tinggi
Bureau Veritas	ISAE 3000	14	18	78%	Tinggi
Deloitte	ISAE 3000	14	18	80%	Tinggi
DNV-GL Business Assurance Co. Ltd	ISAE 3000	11	18	61%	Tinggi
Ernst & Young	ISAE 3000	14	18	78%	Tinggi
KPMG	ISAE 3000	14	18	79%	Tinggi
Lloyd Register Quality Assurance Ltd	ISAE 3000	10	18	57%	Sedang
Moores Rowland	ISAE 3000	14	18	76%	Tinggi
Price Waterhouse Coopers	ISAE 3000	16	18	90%	Tinggi
FBK LLC	ISAE 3000	12	18	65%	Tinggi

Kategori	AA1000AS		ISAE3000	
Rendah	$X < 8,3$	$X < 49\%$	$X < 7,3$	$X < 41\%$
Sedang	$8,3 \leq X \leq 8,7$	$49\% \leq X \leq 51\%$	$7,3 \leq X \leq 10,7$	$41\% \leq X \leq 59\%$
Tinggi	$8,7 \leq X$	$51\% \leq X$	$10,7 \leq X$	$59\% \leq X$

Sumber: Data diolah penulis, 2023



Tingkat Kualitas Kepatuhan Assurance Statement Per Negara Skor Kuantitatif

Negara	Score Rata-rata	Score Maksimal Per Negara	Skor Maksimal Keseluruhan	Tingkat Kepatuhan (%)	Tingkat Kualitas AS
Singapore	17	17	18	93%	Tinggi
Switzerland	17	17	18	93%	Tinggi
China	16	17	18	91%	Tinggi
South Africa	16	17	18	91%	Tinggi
Malaysia	16	17	18	91%	Tinggi
Poland	16	18	18	91%	Tinggi
United States of America	16	18	18	91%	Tinggi
Hong Kong	16	16	18	89%	Tinggi
Netherlands	16	16	18	89%	Tinggi
India	15	17	18	85%	Tinggi
Brazil	15	16	18	85%	Tinggi
Great Britain	15	16	18	83%	Tinggi
South Korea	15	15	18	83%	Tinggi
New Zealand	14	14	18	78%	Tinggi
Colombia	14	16	18	78%	Tinggi
Indonesia	14	15	18	76%	Tinggi
Saudi Arabia	13	16	18	70%	Tinggi
Taiwan	13	14	18	70%	Tinggi
Canada	13	17	18	70%	Tinggi
Russia	12	12	18	65%	Tinggi
Denmark	11	12	18	63%	Sedang
Australia	11	12	18	63%	Sedang
Thailand	10	11	18	57%	Sedang
Japan	10	10	18	56%	Sedang

Kategori	AA1000AS & ISAE3000	
Rendah	$X < 6,58$	$X < 37\%$
Sedang	$6,58 \leq X \leq 11,42$	$37\% \leq X \leq 63\%$
Tinggi	$11,42 \leq X$	$63\% \leq X$

Sumber : Data diolah penulis, 2023

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Tingkat Kualitas Kepatuhan Assurance Statement Sektor Industri Berdasarkan Skor Kuantitatif

Sektor Industri	Skor Rata-rata	Skor Maksimal per Sektor	Skor Maksimal Keseluruhan	Tingkat Kepatuhan (%)	Tingkat Kualitas AS
Consumer Goods	20	21	36	56%	Sedang
Energy	21	22	36	58%	Tinggi
Fashion Retail	24	26	36	68%	Tinggi
Financials	22	26	36	62%	Tinggi
Industrials	18	18	36	49%	Sedang
Metal and Mineral Mining	26	36	36	72%	Tinggi

Kategori	AA1000AS & ISAE 3000	
Rendah	$X < 15,35$	$X < 43\%$
Sedang	$15,35 \leq X \leq 20,65$	$43\% \leq X \leq 57\%$
Tinggi	$20,65 \leq X$	$57\% \leq X$

Sumber: Data diolah penulis, 2023

Judul Assurance Statement

Judul Assurance Statement	Jumlah
Assurance Report of the Independent Auditor	3
Assurance Statement	6
Auditor's Limited Assurance Report	1
External Assurance	1
Independent Accountant's Limited Assurance Report	1
Independent Assurance Report	12
Independent Assurance Statement	15
Independent Auditor's Assurance Report	3
Independent Auditor's Limited Assurance Report	2
Independent Limited Assurance Report	16
Independent Limited Assurance Statement	1
Independent Practitioner's Limited Assurance Report	7
Limited Assurance Report	1
Limited Assurance Report Issued by Independent Auditors	1
Memorandum of independent review	1
Third-Party Assurance Statement	1
Total	72

Sumber : Data diolah penulis, 2023