

Research Article

# The Influence of Assurer Type, Standard Assurance, and Level Assurance on the Extent of Assurance Statements in Sustainability Reports: A Conceptual Study

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**Abstract:** This study conceptually examines the influence of assurer type, assurance standards, and assurance level on the breadth of assurance statements in sustainability reports. Moving beyond prior literature that treats assurance as a binary variable (presence versus absence), this paper highlights disclosure breadth as a critical dimension of assurance quality and substance. Drawing on legitimacy theory and complemented by institutional theory, the study argues that the technical configuration of assurance shapes the quality of organizational legitimacy obtained by firms. Specifically, the type of assurer (public accounting firms versus non-accounting providers), the standards adopted (e.g., ISAE 3000 and/or AA1000AS), and the level of assurance (limited versus reasonable) influence the structure, systematic presentation, and comprehensiveness of assurance statements. Firms that engage reputable providers, apply globally institutionalized standards, and select reasonable assurance are more likely to issue broader and more detailed statements. In contrast, weaker institutional pressures may encourage symbolic assurance practices characterized by minimal disclosure. The study contributes theoretically by extending legitimacy theory to the technical dimensions of assurance and positioning disclosure breadth as a proxy for substantive legitimacy. Practically, it suggests that regulators and companies should emphasize transparency and comprehensiveness in assurance statements to enhance credibility and discourage symbolic sustainability reporting practices.

**Keywords:** Assurance; Assurance Standards; Assurer Type; Substantive Legitimacy; Sustainability Reporting.

## 1. Introduction

In the last two decades, sustainability reporting has evolved from a voluntary practice to a strategic instrument in modern corporate governance. Increasing demands for transparency from investors, regulators, and the public are encouraging companies to disclose social and environmental performance in a more systematic manner (De Villiers et al., 2021). Nevertheless, the growth in the quantity of sustainability reports is not always followed by an improvement in the quality and credibility of disclosures. A number of studies have shown that sustainability reports are often used as a symbolic communication tool to build a positive image without being accompanied by substantive changes in operational practices (Cho et al., 2015; Maroun, 2017).

In this context, independent assurance is positioned as a mechanism to increase the credibility of sustainability reports. The presence of third parties who carry out verification is believed to be able to reduce information asymmetry and strengthen stakeholder trust (Simnett et al., 2009). An experimental study by Hodge et al. (2009) showed that report users rated sustainability information more credible when it was accompanied by assurance. However, the literature also underlines that not all assurances are of the same quality. Variations in service providers, standards used, and the level of confidence given result in significant differences in the structure and content of assurance statements (Perego, 2009; Kolk & Perego, 2010).

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Most previous research has focused on a company's decision to use assurance or not, thus positioning assurance as a binary variable (Simnett et al., 2009). This approach has the potential to simplify the complexity of assurance practices. In fact, credibility is not only determined by the existence of assurance, but also by the extent to which the assurance process and results are communicated transparently. Hummel et al. (2016) introduced the concept of quality assurance which includes the dimensions of breadth (breadth) and depth (depth). The breadth dimension, which reflects the breadth of the elements disclosed in the assurance statement, is an important indicator for assessing the substance of the assurance process.

Departing from this literature, this article examines conceptually how the type of insurer, assurance standards, and assurance level affect the breadth of assurance statements. Using the theory of legitimacy as the main framework of analysis (Suchman, 1995), this article argues that the technical configuration of assurance shapes the quality of legitimacy that companies acquire. In the context of emerging markets, where institutional pressures are relatively weaker, the risk of symbolic assurance is higher (Maroun, 2017). Therefore, understanding the factors that shape the breadth of assurance statements is crucial in evaluating the role of assurance as a substantive legitimacy mechanism.

## 2. Literature Review

Legitimacy theory departs from the assumption that organizations operate on the basis of an implicit social contract with the society in which they are located (Suchman, 1995). The sustainability of an organization is not only determined by economic performance, but also by the conformity of its activities with applicable values, norms, and social expectations (Deegan, 2002). When there is a gap between a company's practices and public expectations, the legitimacy of the organization can be threatened. In such conditions, companies tend to carry out various communication strategies to restore or maintain this legitimacy (O'Donovan, 2002).

Sustainability reporting is one of the key mechanisms in modern legitimacy strategies. Through the disclosure of social and environmental information, companies seek to demonstrate a commitment to broader responsibility than just economic value creation (De Villiers et al., 2021). However, critical literature suggests that sustainability reporting can also be used as a symbolic tool aimed at shaping perceptions without substantive changes in operational practices (Cho et al., 2015). In this context, independent assurance emerged as an additional mechanism to enhance the credibility of reports and strengthen the legitimacy obtained.

Assurance can be understood as a form of institutionalization of external verification practices that aims to reduce information asymmetry between companies and stakeholders (Simnett et al., 2009). The presence of an independent third party signals that the information presented has gone through a professional evaluation process. Experimental studies show that report users tend to give a higher level of trust to information that comes with assurance than those that do not (Hodge et al., 2009). Thus, assurance functions to strengthen pragmatic legitimacy through increasing trust, moral legitimacy through verification of conformity with norms, and cognitive legitimacy through normalization of external verification practices (Suchman, 1995).

However, not all assurances produce equal legitimacy. Maroun (2017) asserts that in some contexts, assurance can serve as a symbolic ritual that emphasizes formal appearance rather than depth of evaluation. Therefore, it is important to analyze not only the existence of assurance, but the characteristics and extent of its disclosure.

### **Scope of Assurance Statement as a Quality Dimension**

The literature on quality assurance emphasizes that credibility is not only determined by who provides assurance, but also by how the process is communicated (Perego, 2009). Hummel et al. (2016) developed a multidimensional approach to quality assurance that includes breadth and depth. The breadth dimension refers to the extent to which the essential elements of the assurance process are explicitly disclosed in the report, while depth relates to the intensity of the procedures performed.

The scope of the assurance statement reflects the transparency of the service provider in explaining the scope of the audit, the standards used, the responsibilities of each party, the methodology applied, the level of confidence given, and the limitations of the audit. The broader and more detailed the disclosure, the less likely it is that assurance will be perceived as an administrative formality. Conversely, statements that are very concise and lack of detail

have the potential to reflect a symbolic approach that aims to meet market expectations without significantly increasing accountability (Cho et al., 2015).

From the perspective of legitimacy theory, the extent of the assurance statement can be understood as an indicator of the intensity of the company's efforts in obtaining substantive legitimacy. Companies that are truly committed to transparency tend to disclose the assurance process comprehensively, while companies that are more oriented towards symbolic legitimacy tend to limit disclosure to the minimum required aspects.

### **The Influence of Insurer Type on the Scope of the Assurance Statement**

The distinction between public accounting firms and non-accounting service providers is one of the central issues in the sustainability assurance literature. Simnett et al. (2009) show that companies with international exposure and high levels of visibility tend to choose public accounting firms as assurance providers. Such selection is often associated with professional reputations, strict auditing standards, and institutionalized quality control mechanisms.

Perego (2009) found that accounting service providers tend to use a more structured and evidence-based approach in the assurance process. This has an impact on a more systematic and comprehensive report format. On the other hand, O'Dwyer and Owen (2005) identified that non-accounting consultants often adopt a more dialogical and stakeholder-based approach. While such an approach has the potential to enrich the substance of the evaluation, the level of formality of documentation and reporting can vary significantly.

In the context of legitimacy, the use of public accounting firms can be understood as a strategy to gain cognitive legitimacy through association with established professional institutions. Meanwhile, the use of sustainability specialist consultants may reflect efforts to gain moral legitimacy through a more contextual and participatory approach. However, in emerging markets, cost and flexibility considerations often influence the selection of service providers, which can ultimately impact the breadth of disclosure in assurance statements (Maroun, 2017).

Conceptually, the institutional characteristics and professional standards inherent in public accounting firms have the potential to encourage broader and more systematic disclosure than non-accounting service providers. Therefore, the type of insurer can be seen as an important determinant in shaping the breadth of the assurance statement.

### **The Effect of Assurance Standards on the Scope of Assurance Statements**

The assurance standards used in the verification process of sustainability reports play a crucial role in shaping the structure, content, and breadth of assurance statement disclosure. The two most commonly used standards globally are the ISAE 3000 published by the International Auditing and Assurance Standards Board (IAASB, 2013) and the AA1000AS developed by AccountAbility (2008). Although both aim to increase the credibility of non-financial information, the conceptual approach and normative orientation of the two differ significantly.

The ISAE 3000 is rooted in the tradition of financial auditing and emphasizes evidence-based approaches, procedural testing, as well as formal documentation. This standard requires assurance providers to explain the scope of assignment, the responsibilities of management and service providers, the procedures carried out, and the form of conclusions given. Such a formal structure inherently encourages systematic and relatively comprehensive disclosure in assurance statements. Thus, the use of ISAE 3000 conceptually correlates with the breadth of reporting because the standard requires explicit elements to be disclosed.

Instead, AA1000AS is oriented towards the principles of inclusivity, materiality, and responsiveness to stakeholders. The main focus is not only on technical verification, but on evaluating the quality of the stakeholder engagement process and the alignment of material issues with social expectations. O'Dwyer and Owen (2005) show that a stakeholder-based approach can result in substantive reflection on corporate sustainability practices. Nevertheless, variations in the implementation of such principles can result in heterogeneity in the format and depth of disclosure.

Kolk and Perego (2010) found that some companies adopted a combination of ISAE 3000 and AA1000AS to gain dual legitimacy: technical legitimacy through a formal audit approach and moral legitimacy through stakeholder orientation. In the perspective of legitimacy theory (Suchman, 1995), the combination of standards reinforces both cognitive and moral legitimacy. Conceptually, the use of double standards tends to expand the content of assurance statements because service providers must explain compliance with two normative frameworks at once.

In the context of emerging markets, the choice of standards is often influenced by institutional pressures and the expectations of international investors (De Villiers et al., 2021).

Globally-oriented companies tend to adopt more institutionalized standards to increase market acceptance. Therefore, assurance standards are not just a technical framework, but a strategic instrument in the configuration of company legitimacy.

### **The Effect of Assurance Level on the Scope of the Assurance Statement**

The assurance level reflects the level of confidence that the service provider has in the information being verified. In international practice, the two main levels that are commonly used are limited assurance and reasonable assurance (IAASB, 2013). The difference between the two lies in the intensity of the procedure, the depth of the test, and the form of the conclusion delivered.

Limited assurance generally involves analytical procedures and limited interviews, resulting in a conclusion in the form of a negative statement, i.e. that no matter what is found that causes the service provider to believe that the information is materially misrepresented. In contrast, reasonable assurance involves more extensive testing, including more in-depth verification of supporting evidence, allowing service providers to provide positive conclusions about the fairness of the information.

Hodge et al. (2009) show that report users perceive reasonable assurance as a more credible form of assurance than limited assurance. However, Kolk and Perego (2010) note that most companies choose limited assurance due to the consideration of cost, complexity, and the potential for higher legal risks in reasonable assurance.

Conceptually, the level of assurance affects the breadth of the assurance statement because different levels of procedures require different explanations. Reasonable assurance inherently demands greater transparency regarding testing methods, evaluation criteria, and examination limitations. Therefore, companies that choose reasonable assurance tend to produce broader and more detailed statements.

From a legitimacy perspective, the selection of limited assurance can be understood as a minimum compliance strategy, especially in a regulatory environment that does not require a certain level of assurance. Conversely, the selection of reasonable assurance may reflect a stronger commitment to substantive legitimacy. Thus, the assurance level serves as an indicator of the intensity of the company's efforts in gaining the trust of stakeholders.

## **3. Method**

This study adopts a conceptual research design grounded in a critical and integrative review of prior literature. Conceptual research aims to develop theoretical arguments and frameworks without relying on primary empirical data, but instead by synthesizing and extending existing knowledge (Jaakkola, 2020). Accordingly, this study systematically reviews prior research on sustainability assurance, legitimacy theory, and institutional theory to construct a coherent explanatory framework.

The study follows a theory-building approach (Whetten, 1989). First, it identifies a gap in the literature, namely the dominant treatment of assurance as a binary variable (Simnett et al., 2009). Second, it incorporates the multidimensional perspective of assurance quality, particularly the breadth dimension (Hummel et al., 2016), to reconceptualize assurance as a continuum rather than a dichotomy. Third, it develops conceptual linkages between assurance configuration (assurer type, standards, and level) and different forms of organizational legitimacy.

Legitimacy theory (Suchman, 1995) serves as the primary analytical lens to explain how assurance functions as a mechanism to obtain pragmatic, moral, and cognitive legitimacy. Institutional theory (DiMaggio & Powell, 1983) complements this perspective by explaining how coercive, normative, and mimetic pressures influence the adoption and configuration of assurance practices.

As a non-empirical and explanatory study, the contribution lies in theoretical refinement and the development of propositions that can guide future empirical testing, particularly in emerging market settings.

## **4. Results and Discussion**

### **Assurance Configuration and the Spectrum of Legitimacy**

Integrating the previous discussion, this article argues that the insurer type, assurance standard, and assurance level do not work separately, but rather form an institutional configuration that determines the scope of the assurance statement. These configurations ultimately affect the quality of legitimacy that companies acquire.

Cho et al. (2015) suggest that reporting practices can be placed on a spectrum between symbolic and substantive. In the context of assurance, the spectrum is reflected in the extent to which the company discloses the verification process transparently. Substantive assurance is characterized by a combination of highly reputable service providers, the use of comprehensive standards, and a higher level of assurance. This configuration tends to result in broad, systematic, and informative assurance statements.

In contrast, symbolic assurance is characterized by minimal disclosure, limited use of standards, and the dominance of limited assurance without adequate methodological explanation. In such situations, assurance serves more as a rhetorical tool to build a perception of legitimacy than as a real accountability mechanism.

In emerging markets, where regulatory and litigation pressures are relatively lower, the risk of symbolic assurance becomes higher (Maroun, 2017). Therefore, the breadth of assurance statements is an important indicator to distinguish between legitimacy obtained through substantive processes and legitimacy built through formal symbolism.

### **Strengthening Institutional Perspective and Latest Developments in Assurance**

In addition to the perspective of legitimacy, the assurance practice of sustainability reporting can also be understood through the lens of institutional theory. DiMaggio and Powell (1983) explain that organizations tend to experience isomorphism due to coercive, normative, and mimetic pressures. In the context of sustainability reporting, pressure from regulators, global investors, as well as professional associations is driving the adoption of assurance as a practice that is considered "best practice" (Kolk & Perego, 2010). However, such adoption does not necessarily reflect the internalization of substantive values; In some cases, assurance is adopted to achieve symbolic uniformity with other organizations that are considered legitimate.

Furthermore, recent research shows that the capital market is starting to respond to quality assurance more sensitively. Hummel and Schlick (2016) found that the quality of sustainability disclosure has an effect on the cost of capital. Meanwhile, Martínez-Ferrero and García-Sánchez (2017) show that the use of external assurance correlates with increased credibility of non-financial information and company reputation. This indicates that a more substantive assurance configuration has real economic implications.

In the global context, regulations related to sustainability reporting have also experienced significant developments, including increasing attention to standardization of reporting and independent verification (De Villiers et al., 2021). This dynamic reinforces the argument that assurance is no longer just a voluntary practice, but part of an increasingly institutionalized corporate accountability infrastructure.

However, the literature also warns that institutionalization can result in "decoupling", i.e. the separation between formal structures and actual practices (Meyer & Rowan, 1977). In the context of assurance, decoupling can occur when a company formally adopts a certain standard or level of assurance, but limits the breadth of disclosure in the assurance statement. Therefore, the breadth of assurance statements is an important indicator to detect whether assurance practices are truly integrated substantively or merely symbolic.

By integrating legitimacy theory and institutional theory, this article enriches understanding of how the technical configuration of assurance shapes the quality of organizational legitimacy while reflecting responses to evolving institutional pressures.

### **Theoretical and Practical Implications**

Theoretically, this article expands the application of legitimacy theory by showing that the technical characteristics of assurance shape the legitimacy qualities of an organization. Previous literature has tended to position assurance as a dichotomous variable, while this article emphasizes the importance of the breadth dimension of disclosure as an indicator of substantive legitimacy.

In practical terms, these conceptual findings have implications for companies and regulators. Companies need to realize that credibility is not only determined by the existence of assurance, but by the transparency and breadth of communication regarding the process. Regulators, on the other hand, may consider drafting minimum guidelines for the content of assurance statements to prevent symbolic practices.

## 5. Conclusion

This article conceptually examines how insurer type, assurance standards, and assurance levels affect the breadth of assurance statements in sustainability reports. Using legitimacy theory as a framework for analysis, this article argues that the breadth of assurance statements is an important proxy in assessing the credibility and substance of assurance practices.

In a business environment that increasingly demands transparency, assurance can no longer be understood as a mere administrative formality. The institutional configuration underlying the assurance process determines whether the company acquires substantive legitimacy or merely symbolic legitimacy. Therefore, evaluation of assurance practices needs to shift from a binary approach to a more in-depth analysis of the content and breadth of disclosure.

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