

ABSTRACT

This study aims to analyze the board of commissioners and earnings management on environmental disclosure with the audit committee as a moderating variable. Using secondary data and quantitative research types. The study population is 132 companies consisting of food and beverage sub-sector companies listed on the IDX. The sample companies that were successfully obtained in this study were 51 companies with a total data of 33 for 4 years from 2017-2020. The sample used by using purposive sampling method. The data analysis technique used SPSS version 25. The results showed that the Board of Commissioners had a positive effect on environmental disclosure, Earning management had no effect on Environmental disclosure, the Audit Committee was able to moderate the influence of the Board of Commissioners on Environmental disclosure. The audit committee has no effect on the relationship between earning management and environmental disclosure.

Keywords: Board of Commissioners, Earning Management, Environmental Disclosure, Audit Committee



ABSTRAK

Penelitian ini bertujuan untuk menganalisis Dewan Komisaris dan *earning management* terhadap *enviromental disclosure* dengan Komite Audit sebagai variabel moderating. Menggunakan data sekunder dan jenis penelitian kuantitatif. Populasi penelitian 132 perusahaan yang terdiri dari perusahaan subsektor makanan dan minuman terdaftar di BEI. Sampel perusahaan yang berhasil diperoleh dalam penelitian ini sebanyak 51 perusahaan dengan total data sebanyak 33 selama 4 tahun dari tahun 2017-2020. Sampel yang digunakan dengan menggunakan metode *purposive sampling*. Teknik analisis data menggunakan SPSS versi 25. Hasil penelitian menunjukkan bahwa Dewan Komisaris berpengaruh positif terhadap *enviromental disclosure*, *Earning management* tidak berpengaruh terhadap *Enviromental disclosure*, Komite Audit mampu memoderasi pengaruh Dewan Komisaris terhadap *Enviromental disclosure*. Komite Audit tidak berpengaruh terhadap hubungan *earning management* dengan *enviromental disclosure*.

Kata Kunci: Dewan Komisaris, Earning Management, Enviromental Disclosure, Komite Audit.

