

## ABSTRAK

### **PENGARUH UKURAN DEWAN KOMISARIS, KOMISARIS INDEPENDEN DAN KOMITE AUDIT TERHADAP PENGUNGKAPAN LAPORAN KEBERLANJUTAN PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI TAHUN 2022-2024**

Oleh

**FIRLY AULIA WAHYUDI**

Penelitian ini bertujuan untuk menguji pengaruh ukuran dewan komisaris, komisaris independen dan komite audit terhadap pengungkapan laporan keberlanjutan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2022-2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder dan analisis regresi data panel. Hasil penelitian menunjukkan bahwa ukuran dewan komisaris dan komisaris independen berpengaruh positif dan signifikan terhadap pengungkapan laporan keberlanjutan. Sedangkan, komite audit komisaris independen tidak berpengaruh signifikan terhadap pengungkapan laporan keberlanjutan, meskipun secara rata-rata perusahaan sampel telah memenuhi regulasi yang ditetapkan OJK sebanyak minimal 3 anggota. Namun keberadaannya hanya sebatas pemenuhan kewajiban formal tanpa diikuti dengan pelaksanaan fungsi pengawasan yang optimal. Temuan ini diharapkan dapat memberikan wawasan bagi investor dan regulator dalam mendorong transparansi melalui pengungkapan laporan keberlanjutan.

**Kata kunci:** Ukuran Dewan Komisaris, Komisaris Independen, Komite Audit, Pengungkapan Laporan Keberlanjutan.

**ABSTRACT*****THE EFFECT 2022-2024 OF THE SIZE OF THE BOARD COMMISSIONERS, INDEPENDENT COMMISSIONERS AND AUDIT COMMITTEES ON SUSTAINABILITY REPORT DISCLOSURE IN MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) DURING******By:*****FIRLY AULIA WAHYUDI**

*This study aims to examine the influence of the size of the board of commissioners, independent commissioners, and the audit committee on the disclosure of sustainability reports in mining companies listed on the Indonesia Stock Exchange (IDX) during the 2022-2024 period. This study uses a quantitative approach with secondary data and panel data regression analysis. The results of the study indicate that the size of the board of commissioners and independent commissioners has a positive and significant effect on the disclosure of sustainability reports. Meanwhile, the independent commissioners' audit committee does not have a significant effect on the disclosure of sustainability reports, even though on average the sample companies have met the OJK regulations by having at least 3 members. However, its existence is merely to fulfill formal obligations without being accompanied by the optimal implementation of supervisory functions. These findings are expected to provide insights for investors and regulators in promoting transparency through sustainability report disclosure.*

**Keywords:** *Size of the Board Commissioners, Independent Commissioners, Audit Committees, Sustainability Report Disclosure*