

**“Analisis Pengaruh Karakteristik Komite Audit, Dewan Direksi Perempuan,
dan Pengalaman Perusahaan Terhadap Kinerja dan Pelaporan
Keberlanjutan di Indonesia (Studi Empiris pada Perusahaan Non-Kuangan
yang Terdaftar di Bursa Efek Indonesia Tahun 2023)”**

Nisa Alimatus Zakiya (20/461145/EK/23101)

Dosen Pembimbing: Dewi Fatmawati, S.E., M.Ec., Ph.D.

INTISARI

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang memengaruhi kinerja dan pelaporan keberlanjutan perusahaan. Dengan metode kuantitatif dan menggunakan teknik *purposive sampling*, penelitian ini menggunakan sampel perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2023 yang secara publik memiliki *ESG Score* serta menerbitkan laporan keberlanjutan sesuai Standar GRI 2021.

Terdapat 83 perusahaan dipilih sebagai sampel penelitian yang menyajikan *ESG Score*, sedangkan 67 perusahaan dipilih berdasarkan penggunaan Standar GRI 2021 dalam pelaporan keberlanjutan mereka. Dua proksi variabel dependen digunakan dalam penelitian ini, yaitu *ESG Score* dan SRDI. Variabel independen meliputi karakteristik komite audit, yang terdiri dari keahlian dan independensi komite audit, keberadaan perempuan dalam dewan direksi, serta pengalaman perusahaan. Penelitian ini menggunakan ukuran perusahaan sebagai variabel kontrol.

Analisis regresi linier berganda digunakan untuk menguji hipotesis pada penelitian ini. Hasil penelitian menunjukkan bahwa keberadaan perempuan dalam dewan direksi berpengaruh terhadap kinerja keberlanjutan, sedangkan keahlian komite audit, independensi komite audit, dan pengalaman perusahaan tidak berpengaruh terhadap kinerja keberlanjutan. Di sisi lain, penelitian tidak menunjukkan adanya pengaruh antara karakteristik komite audit, keberadaan perempuan dalam dewan direksi, dan pengalaman perusahaan terhadap pelaporan keberlanjutan.

Kata Kunci: keahlian komite audit, independensi komite audit, keberadaan perempuan dalam dewan direksi, pengalaman perusahaan, ukuran perusahaan, serta kinerja dan pelaporan keberlanjutan.

“Analysis of the Influence of Audit Committee Characteristics, Women Board of Directors, and Company Experience on Performance and Sustainability Reporting in Indonesia (Empirical Study of Non-Financial Companies Listed on the Indonesian Stock Exchange in 2023)”

Nisa Alimatus Zakiya (20/461145/EK/23101)

Supervisor: Dewi Fatmawati, S.E., M.Ec., Ph.D.

ABSTRACT

This research aims to determine the factors that influence company sustainability performance and reporting. Using quantitative methods and using purposive sampling techniques, this research uses a sample of non-financial companies listed on the Indonesia Stock Exchange (IDX) in 2023 which publicly have an ESG Score and publish sustainability reports in accordance with the 2021 GRI Standards.

There were 83 companies selected as research samples that presented ESG Scores, while 67 companies were selected based on the use of the 2021 GRI Standards in their sustainability reporting. Two dependent variable proxies are used in this research, namely ESG Score and SRDI. Independent variables include the characteristics of the audit committee, which consist of the expertise and independence of the audit committee, the presence of women on the board of directors, and company experience. This research uses company size as a control variable.

Multiple linear regression analysis was used to test the hypothesis in this study. The research results show that the presence of women on the board of directors influences sustainability performance, while audit committee expertise, audit committee independence and company experience do not influence sustainability performance. On the other hand, research does not show any influence between audit committee characteristics, the presence of women on the board of directors, and company experience on sustainability reporting.

Keywords: audit committee expertise, audit committee independence, presence of women on the board of directors, company experience, company size, and sustainability performance and reporting.