INTISARI

Fenomena *greenwashing* dalam pelaporan keberlanjutan menantang efektivitas regulasi pengungkapan *sustainability report* di Indonesia. Meskipun penelitian sebelumnya banyak mengkaji dampak tata kelola terhadap kuantitas pengungkapan, studi yang secara spesifik menguji bagaimana mekanisme pengawasan internal memitigasi praktik pelaporan yang menyesatkan masih terbatas. Penelitian ini mengisi celah tersebut dengan menginvestigasi peran komite audit sebagai mekanisme internal dalam memitigasi praktik *greenwashing* pada perusahaan industri pertambangan batubara periode 2021-2023. Melalui analisis *ordered probit* terhadap 78 observasi dari 26 perusahaan, dengan *robustness check* menggunakan regresi panel *random effects*, ditemukan bahwa karakteristik komite audit, baik ukuran maupun frekuensi rapat, secara signifikan mengurangi tingkat *greenwashing*. Temuan ini mengonfirmasi bahwa komite audit bertindak sebagai "*internal legitimacy guardians*" yang membatasi kapasitas manajemen untuk manipulasi simbolik. Hasil penelitian mengimplikasikan bahwa upaya meningkatkan kredibilitas pelaporan keberlanjutan memerlukan penguatan mekanisme pengawasan internal, bukan sekadar standarisasi pengungkapan. Bagi regulator, temuan ini memberikan dasar empiris untuk mempertimbangkan penguatan persyaratan komite audit dalam regulasi pelaporan keberlanjutan. Bagi investor dan *stakeholder*, karakteristik komite audit dapat menjadi proksi kredibilitas *sustainability report*, memberikan mekanisme *signaling* bagi perusahaan yang sungguh-sungguh berkomitmen terhadap keberlanjutan.

Kata Kunci: *Greenwashing*, Komite Audit, Pelaporan Keberlanjutan, Tata Kelola Perusahaan, Teori Legitimasi, Pertambangan Batubara.

ABSTRACT

The phenomenon of greenwashing in sustainability reporting challenges the effectiveness of disclosure regulations in Indonesia. While prior research has extensively examined the impact of governance on disclosure quantity, studies specifically investigating how internal oversight mechanisms mitigate misleading reporting practices remain limited. This study addresses this gap by investigating the role of audit committees as an internal mechanism in mitigating greenwashing practices within Indonesian coal mining companies from 2021 to 2023. Employing ordered probit analysis on 78 observations from 26 firms, with robustness checks using panel random effects regression, the findings reveal that audit committee characteristics, both size and meeting frequency, significantly reduce greenwashing levels. This finding confirm that audit committees act as "internal legitimacy guardians" that constrain management's capacity for symbolic manipulation. The results imply that enhancing the credibility of sustainability reporting requires strengthening internal oversight mechanisms, not merely standardizing disclosures. For regulators, this provides empirical evidence to consider strengthening audit committee requirements in sustainability reporting regulations. For investors and stakeholders, audit committee characteristics can serve as a credible proxy for sustainability report quality, providing a signaling mechanism for firms genuinely committed to sustainability.

Keywords: Greenwashing, Audit Committee, Sustainability Reporting, Corporate Governance, Legitimacy Theory, Coal Mining.