

ABSTRAK

**PENGARUH KOMITE AUDIT, DEWAN KOMISARIS, DAN
KINERJA LINGKUNGAN TERHADAP PENGUNGKAPAN
*CORPORATE SOCIAL RESPONSIBILITY***

(Studi Empiris Perusahaan Sektor Energi yang terdaftar di Bursa Efek Indonesia

Periode 2022–2024)

Arya Christa Candra

NIM: 222114018

Universitas Sanata Dharma Yogyakarta

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Penelitian ini bertujuan untuk mengetahui pengaruh komite audit, dewan komisaris, dan kinerja lingkungan terhadap pengungkapan *Corporate Social Responsibility* (CSR) pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022-2024. Pengungkapan CSR merupakan bentuk tanggung jawab perusahaan kepada pemangku kepentingan sekaligus upaya meningkatkan transparansi, akuntabilitas, dan keberlanjutan perusahaan di tengah meningkatnya perhatian terhadap isu lingkungan dan sosial.

Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling*, sehingga diperoleh 14 perusahaan dengan total 42 data observasi. Analisis data dilakukan menggunakan regresi linier berganda.

Hasil penelitian menunjukkan bahwa komite audit tidak berpengaruh terhadap pengungkapan CSR. Sementara itu, dewan komisaris dan kinerja lingkungan berpengaruh terhadap pengungkapan CSR. Temuan ini menunjukkan bahwa semakin besar jumlah dewan komisaris dan semakin baik kinerja lingkungan perusahaan, maka semakin luas pengungkapan CSR yang dilakukan perusahaan.

Kata kunci: Komite Audit, Dewan Komisaris, Kinerja Lingkungan, dan pengungkapan *Corporate Social Responsibility*.

ABSTRACT

THE EFFECT OF AUDIT COMMITTEE , BOARD OF COMMISSIONERS, AND ENVIRONMENTAL PERFORMANCE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
(Empirical Study of Energy Sector Companies Listed on the Indonesia Stock Exchange for the Period 2022–2024)

Arya Christa Candra
NIM: 222114018
Universitas Sanata Dharma Yogyakarta
2026

This study aims to examine the effect of the audit committee, board of commissioners, and environmental performance on Corporate Social Responsibility (CSR) disclosure in energy sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period. CSR disclosure represents a company's responsibility toward stakeholders and serves as an effort to enhance transparency, accountability, and corporate sustainability amid increasing attention to environmental and social issues.

This research employs a quantitative method using secondary data obtained from companies' annual reports and sustainability reports. The sampling technique used purposive sampling, resulting in 14 companies with a total of 42 observations. Data analysis was conducted using multiple linear regression.

The results indicate that the audit committee does not have a significant effect on CSR disclosure. Meanwhile, the board of commissioners and environmental performance significantly influence CSR disclosure. These findings suggest that a larger board of commissioners and better environmental performance lead to broader CSR disclosure by companies.

Keywords: Audit Committee, Board of Commissioners, Environmental Performance, and Corporate Social Responsibility Disclosure.