

## ABSTRAK

**Anjani, Made Delia Dwi** (2025), Pengaruh Struktur Kepemilikan, Karakteristik Komite Audit dan *Green Innovation* Terhadap *ESG Disclosure* Dengan Ukuran Dewan Komisaris Sebagai Pemoderasi. Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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*Kata-kata kunci:* Dewan Komisaris, *ESG Disclosure*, *Green Innovation*, Komite Audit, Struktur Kepemilikan.

Praktik *ESG (Environmental, Social, Governance)* yang dilakukan perusahaan tercermin dalam *ESG Disclosure* yang perusahaan sampaikan. *ESG Disclosure* menunjukkan kemampuan perusahaan dalam menyeimbangkan praktik bisnis yang etis dan menguntungkan. Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh struktur kepemilikan, karakteristik komite audit dan *green innovation* terhadap *ESG Disclosure*, dengan ukuran dewan komisaris sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan analisis regresi data panel pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020-2023. Dengan teknik *purposive sampling*, diperoleh total 100 sampel, yang dianalisis menggunakan perangkat lunak STATA. Hasil penelitian menunjukkan bahwa struktur kepemilikan, karakteristik komite audit dan *green innovation* tidak memiliki pengaruh terhadap *ESG Disclosure*. Selain itu, ukuran dewan komisaris tidak mampu memoderasi pengaruh struktur kepemilikan, karakteristik komite audit dan *green innovation* terhadap *ESG Disclosure*. Meskipun penelitian menunjukkan semua variabel tidak berpengaruh dan tidak dapat memoderasi pengaruh terhadap *ESG Disclosure*, penelitian ini tetap memberikan wawasan tentang tantangan dan potensi peningkatan transparansi *ESG Disclosure* di perusahaan manufaktur yang terdaftar di BEI. Penguatan standar pelaporan dan pedoman yang jelas sangat penting untuk memastikan bahwa *ESG Disclosure* lebih konsisten, relevan dan dapat diukur. Hal ini memungkinkan investor dan pemangku kepentingan lainnya untuk lebih mudah mengevaluasi komitmen perusahaan terhadap keberlanjutan dan dampaknya.

## ABSTRACT

Anjani, Made Delia Dwi (2025), *The Influence of Ownership Structure, Audit Committee Characteristics and Green Innovation on ESG Disclosure with the Size of the Board of Commissioners as Moderation*. Thesis, Master of Accounting, Postgraduate Program, Ganesha University of Education.

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Key words: Board of Commissioners, ESG Disclosure, Green Innovation, Audit Committee, Ownership Structure.

The ESG (Environmental, Social, Governance) practices carried out by the company are reflected in the ESG Disclosure that the company conveys. ESG Disclosure shows a company's ability to balance ethical and profitable business practices. This research aims to provide empirical evidence regarding the influence of ownership structure, audit committee characteristics and green innovation on ESG Disclosure, with the size of the board of commissioners as a moderating variable. This research uses a quantitative approach with panel data regression analysis on manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the 2020-2023 period. Using purposive sampling technique, a total of 100 samples were obtained, which were analyzed using STATA software. The research results show that ownership structure, audit committee characteristics and green innovation have no influence on ESG Disclosure. Apart from that, the size of the board of commissioners is unable to moderate the influence of ownership structure, audit committee characteristics and green innovation on ESG Disclosure. Even though the research shows that all variables have no effect and cannot moderate the influence on ESG Disclosure, this research still provides insight into the challenges and potential for increasing ESG Disclosure transparency in manufacturing companies listed on the IDX. Strengthening reporting standards and clear guidelines are essential to ensure that ESG Disclosure is more consistent, relevant and measurable. This allows investors and other stakeholders to more easily evaluate a company's commitment to sustainability and its impact.