PENGARUH DEWAN KOMISARIS INDEPENDEN, KEPEMILIKAN INSTITUSIONAL, KOMITE AUDIT, DAN *GREEN ACCOUNTING* TERHADAP PROFITABILITAS SEKTOR *CONSUMER NON-CYCLICALS*

Oleh

Ni Nengah Chandri Utami, 2217051140

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Studi ini dimaksudkan guna melakukan analisis pengaruh Dewan Komisaris Independen, Kepemilikan Institusional, Komite Audit, serta *Green Accounting* pada Profitabilitas di sektor *Consumer Non-Cyclicals* yang terdaftarkan di BEI pada tahun 2021-2024. Pendekatan kuantitatif dipergunakan dengan jenis pendekatan asosiatif pada studi ini. Populasi yang termasuk ialah seluruh perusahaan sektor *Consumer Non-Cyclicals* yang terdaftarkan di BEI. Sampel studi ini diambil dengan teknik *purposive sampling* yang menghasilkan 17 perusahaan dengan total 68 observasinya skala periode penelitian. Data yang dipergunakan ialah data sekunder yang didapat melalui laporan keberlanjutan atau *sustability report* dan laporan tahunan atau *annual report*. Teknik analisa data yang dipergunakan yaitu analisis regresi linier berganda dengan *software* SPSS versi 27. Temuan studi memperlihatkan bahwasanya dewan komisaris independen mampu mempengaruhi profitabilitas secara signifikan dan positif. Kepemilikan institusional mampu mempengaruhi profitabilitas secara tidak signifikan dan negatif. Komite audit mampu mempengaruhi profitabilitas secara signifikan dan negatif serta *Green accounting* mampu mempengaruhi profitabilitas secara positif dan tidak signifikan. Temuan studi tersebut membuktikan jika mekanisme pengelolaan perusahaan yang diproksikan dengan dewan komisaris independen berperan dalam meningkatkan profitabilitas perusahaan, sementara kepemilikan institusional, *Green accounting* dan komite audit belum mampu meningkatkan profitabilitas secara optimal pada perusahaan sektor *Consumer Non-Cyclicals* selama periode studi.

Kata-kata kunci: Dewan Komisaris Independen, Komite Audit, Kepemilikan Institusional, *Green Accounting,* Profitabilitas

THE EFFECT OF INDEPENDENT BOARD OF COMMISSIONERS, INSTITUTIONAL OWNERSHIP, AUDIT COMMITTEE, AND GREEN ACCOUNTING ON PROFITABILITY IN THE CONSUMER NON-CYCLICALS

by

Ni Nengah Chandri Utami, 2217051140

Department of Economic and Accounting

ABSTRACT

This study examines the impact of independent commissioners, institutional ownership, audit committees, and green accounting practices on the profitability of non-cyclical consumer companies listed on the Indonesia Stock Exchange (IDX) between 2021 and 2024. Using a quantitative associative research approach, the study selected 17 companies through purposive sampling, resulting in 68 firm-year observations. Secondary data were collected from annual reports and sustainability reports, while multiple linear regression analysis was performed using SPSS version 27. The findings reveal that independent commissioners have a positive and statistically significant effect on profitability, indicating their important role in strengthening corporate governance and improving financial performance. Conversely, institutional ownership is negatively associated with profitability but does not exhibit a statistically significant effect. The audit committee demonstrates a significant negative influence on profitability, whereas green accounting shows a positive relationship that is not statistically significant. Overall, the results suggest that among the examined corporate governance mechanisms and environmental accounting practices, only the presence of independent commissioners contributes significantly to enhancing profitability, while institutional ownership, audit committees, and green accounting have not yet produced a meaningful impact on the profitability of non-cyclical consumer companies during the observation period

Keyword : Independent Board Of Commissioners, Audit Committee, Institutional Ownership, Green Accounting, Profitability