

ABSTRAK

Siti Maysaro. 2024. Pengaruh *Corporate Governance* dan *Environmental Sustainability Disclosure* Terhadap Kinerja Keuangan (Studi Pada IDX ESG Leaders Yang Terdaftar Di BEI). Skripsi: Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Dr. Mohammad Herli, S.E., M.Ak.,

Kinerja perusahaan merupakan hasil yang dapat diukur dan menggambarkan kondisi suatu perusahaan dengan berbagai ukuran yang disepakati. Tujuan dari penelitian ini untuk mengetahui pengaruh dewan direksi, dewan komisaris, komisaris independen, komite audit dan *environmental sustainability disclosure* terhadap kinerja keuangan.

Penelitian ini merupakan jenis penelitian kuantitatif dengan menggunakan data sekunder. Populasi dalam penelitian ini adalah perusahaan yang tergabung dalam IDX ESG Leaders periode 2020-2022, metode sampling yang digunakan adalah *saturated sampling* dan diketahui sampel penelitian berjumlah 90. Teknik pengujian yang digunakan dalam penelitian *SEM PLS* dan *Bootstrapping* menggunakan aplikasi *SmartPLS* versi 4.1.0.3.

Hasil dari penelitian menunjukkan *corporate governance* yang diwakili oleh dewan direksi, dan dewan komisaris berpengaruh dan signifikan terhadap kinerja keuangan. Sedangkan komisaris independen, komite audit, dan *environmental sustainability disclosure* tidak berpengaruh dan tidak signifikan terhadap kinerja keuangan. Penelitian ini memberikan landasan bagi pengambilan keputusan yang lebih baik dalam mengelola risiko lingkungan dan meningkatkan nilai jangka panjang perusahaan. Penelitian ini memiliki keterbatasan data annual report dan sustainability report masing-masing perusahaan.

Kata Kunci: Kinerja Keuangan, *Corporate Governance*, *Environmental Sustainability Disclosure*

ABSTRACT

Siti Maysaro. 2024. *The Influence of Corporate Governance and Environmental Sustainability Disclosure on Financial Performance (Study of IDX ESG Leaders Listed on the IDX)*. Thesis: Accounting Study Program, Faculty of Economics and Business, Wiraraja University. Supervisor: Dr. Mohammad Herli, S.E., M.Ak.,

Company performance is a result that can be measured and describes the condition of a company using various agreed measures. The aim of this research is to determine the influence of the board of directors, board of commissioners, independent commissioners, audit committee and environmental sustainability disclosure on financial performance.

This research is a type of quantitative research using secondary data. The population in this research are companies that are members of the IDX ESG Leaders for the 2020-2022 period, the sampling method used is saturated sampling and it is known that the research sample is 90. The testing technique used in the SEM PLS and Bootstrapping research uses the SmartPls application version 4.1.0.3.

The results of this research show that the board of directors and board of commissioners have a significant influence on financial performance. Meanwhile, independent commissioners, audit committees and environmental sustainability disclosures have no effect and are not significant on financial performance. This research provides a basis for better decision making in managing environmental risks and increasing the long-term value of the company. This research has limited data on annual reports and sustainability reports for each company.

Keywords: *Financial Performance, Corporate Governance, Environmental Sustainability Disclosure*