

*Board of Commissioners Size Moderate the Influence between Corporate
Environmental Disclosure and Real Earnings Management*

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Abstract

This study aims to examine corporate environmental disclosure which consists of environmental policy, environmental pollution, environmental energy, environmental financial, and environmental others aspects on the real earnings management with the board of commissioners size having a role as variables moderating with profitability, leverage, company size and external audit quality as control variables. The data used in this study is secondary data obtained from annual report and sustainability report of non-financial sector companies on the Indonesia Stock Exchange in 2018-2020. A total sample research was 93 firm – year observations and data were tested using STATA 14. The results of the study stated that environmental policy, environmental energy, environmental financial, and environmental others has no significant effect on real earnings management. While environmental pollution has a significant and negative effect on real earnings management. As for the role of moderation, the size board of commissioners size cannot moderate the relationship of environmental policy, environmental pollution, environmental energy, environmental financial, and environmental others with real earnings management.

Keywords : *Corporate environmental disclosure, board of commissioners size, real earnings management*

Ukuran Dewan Komisaris dalam Memoderasi Hubungan antara *Corporate Environmental Disclosure* dengan Manajemen Laba Riil

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Abstrak

Penelitian ini bertujuan untuk menganalisis *corporate environmental disclosure* yang terdiri dari aspek *environmental policy*, *environmental pollution*, *environmental energy*, *environmental financial*, dan *environmental others* terhadap manajemen laba riil dengan ukuran dewan komisaris memiliki peran sebagai variabel moderasi dengan profitabilitas, *leverage*, ukuran perusahaan dan kualitas audit eksternal sebagai variabel kontrol. Data yang digunakan dalam penelitian ini merupakan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan sektor non keuangan di Bursa Efek Indonesia pada tahun 2018-2020. Total sampel penelitian sebanyak 93 perusahaan – tahun pengamatan dan data diuji dengan menggunakan bantuan STATA 14. Hasil penelitian menyatakan bahwa *environmental policy*, *environmental energy*, *environmental financial*, dan *environmental others* tidak berpengaruh signifikan terhadap manajemen laba riil. Sedangkan *environmental pollution* memiliki pengaruh signifikan dan negatif terhadap manajemen laba riil. Adapun untuk peran moderasi, ukuran dewan komisaris tidak dapat memoderasi hubungan *environmental policy*, *environmental pollution*, *environmental energy*, *environmental financial*, dan *environmental others* dengan manajemen laba riil.

Kata kunci : *Corporate environmental disclosure*, ukuran dewan komisaris, manajemen laba riil