

***The Effect of The Characteristics of The Board of Commissioners
On Corporate Sustainability Performance With Audit Committee
Expertise as Moderation***

by Hilya Auva Ulya

Abstract

This research is a quantitative study with the aim of empirically proving the influence of the BOC size, president of BOC's education on corporate sustainability performance seen through economic, environmental and social aspects with the variable audit committee expertise moderating. This research uses secondary data obtained from annual reports and sustainability reports of non-financial companies on the Indonesia Stock Exchange (IDX) for 2019-2021. The sample in this study was 171 and the data was tested using the STATA version 17 application. The results showed that (1) BOC size has a positive and significant effect on corporate sustainability performance (economic, environment, social), (2) the president of BOC's education has no effect corporate sustainability performance (economic, environment, social). The results also state that (3) audit committee expertise cannot moderate the BOC size variable with corporate sustainability performance (economic, environment, social), (4) audit committee expertise cannot moderate the president of BOC's education variable with corporate sustainability performance (economic, environment, social).

Keywords: *BOC size, president of BOC's education, audit committee expertise, corporate sustainability performance*

Pengaruh Karakteristik Board Of Commisioners Terhadap Corporate Sustainability Performance dengan Audit Committee Expertise sebagai Moderasi

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Abstrak

Penelitian ini merupakan penelitian kuantitatif dengan tujuan untuk membuktikan secara empiris pengaruh dari *BOC size*, *president of BOC's education* pada *corporate sustainability performance* dilihat melalui aspek *economic*, *environment*, dan *social* dengan variabel moderasi *audit committee expertise*. Penelitian ini menggunakan data sekunder yang diperoleh dari *annual report* dan *sustainability report* perusahaan non-keuangan di Bursa Efek Indonesia (BEI) tahun 2019-2021. Sampel dalam penelitian ini adalah 171 dan pengujian data menggunakan aplikasi STATA versi 17. Hasil penelitian menunjukkan bahwa (1) *BOC size* berpengaruh secara positif dan signifikan terhadap *corporate sustainability performance (economic, environment, social)*, (2) *president of BOC's education* tidak berpengaruh *corporate sustainability performance (economic, environment, social)*. Hasil juga menyatakan bahwa (3) *audit committee expertise* tidak dapat memoderasi variabel *BOC size* dengan *corporate sustainability performance (economic, environment, social)*, (4) *audit committee expertise* tidak dapat memoderasi variabel *president of BOC's education* dengan *corporate sustainability performance (economic, environment, social)*.

Kata Kunci : *BOC size, president of BOC's education, audit committee expertise, corporate sustainability performance*