

# ***The Influence of Board Independence and Monitoring by Board of Directors on Waste Disclosure***

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## *Abstract*

*This study aims to examine and analyze the influence of board independence and monitoring by board of directors on waste disclosure. Using a quantitative approach, this research focuses on FMCG companies listed on the Indonesia Stock Exchange from 2020 to 2023. A total of 256 samples from 80 companies were obtained through purposive sampling. The data sources for this study were derived from sustainability reports and annual reports available on the IDX website and the official websites of the companies. Hypothesis testing was conducted using multiple linear regression analysis with STATA version 12.1. The results indicate that board independence does not significantly affect waste disclosure, while monitoring by board of directors has a significant positive effect on waste disclosure at a 10% significance level.*

**Keywords:** *waste disclosure, board independence, monitoring by board of directors, firm size, leverage.*

# **Pengaruh *Board Independence* dan *Monitoring by Board of Directors* terhadap *Waste Disclosure***

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## Abstrak

Penelitian ini bertujuan untuk mengkaji dan menganalisis pengaruh *board independence* dan *monitoring by board of directors* terhadap *waste disclosure*. Penelitian kuantitatif ini menjadikan perusahaan FMCG yang tercatat di Bursa Efek Indonesia pada tahun 2020 hingga 2023 sebagai populasi. Sebanyak 256 sampel dari 80 perusahaan didapatkan dari penentuan sampel dengan *purposive sampling*. Sumber data penelitian ini diambil dari laporan keberlanjutan dan laporan tahunan perusahaan yang terdapat di *website* BEI maupun *website* resmi perusahaan. Uji hipotesis dilakukan dengan analisis regresi linear berganda menggunakan STATA versi 12.1. Hasil penelitian menunjukkan bahwa *board independence* tidak berpengaruh signifikan terhadap *waste disclosure*, sedangkan *monitoring by board of directors* berpengaruh signifikan positif terhadap *waste disclosure* dengan tingkat signifikansi 10%.

**Kata kunci:** *waste disclosure, board independence, monitoring by board of directors, firm size, leverage.*