

PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP NILAI PERUSAHAAN: PERAN MEDIASI *ENVIRONMENTAL SOCIAL AND GOVERNANCE (ESG) DISCLOSURE*

Oleh

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ABSTRAK

ESG *disclosure* sangat dibutuhkan dalam peningkatan nilai perusahaan energi. Peningkatan nilai perusahaan perusahaan energi di Indonesia perlu memperhatikan dan memperkuat karakteristik komite auditnya. Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite audit khususnya ukuran komite audit, independensi komite audit dan frekuensi rapat terhadap nilai perusahaan pada perusahaan energi di Indonesia. Sampel terdiri dari 80 perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2020-2022. Teknik pengambilan sampel adalah *purposive sampling*. Analisis data dilakukan dengan *SmartPLS versi 3*. Hasil empiris dari penelitian ini memberikan bukti adanya pengaruh negatif dari frekuensi rapat terhadap nilai perusahaan. Namun, ukuran komite audit dan independensi komite audit tidak berpengaruh terhadap nilai perusahaan. Selanjutnya, independensi dan frekuensi rapat komite audit berpengaruh terhadap ESG *disclosure*. Namun, ukuran komite audit tidak berpengaruh terhadap ESG *disclosure*. Demikian juga, ESG *disclosure* berpengaruh terhadap nilai perusahaan. Penelitian ini berhasil membuktikan ESG *disclosure* berpengaruh sebagai mediasi antara frekuensi rapat komite audit terhadap nilai perusahaan. Namun, ESG *disclosure* tidak berpengaruh sebagai mediasi antara frekuensi rapat komite audit terhadap nilai perusahaan. Penelitian ini dapat menjadi landasan bagi perusahaan untuk memperkuat dan meningkatkan fungsi komite auditnya dan ESG *disclosure* dengan tujuan meningkatkan nilai perusahaan dan memenuhi harapan para pemangku kepentingan.

Kata Kunci: nilai perusahaan, ukuran komite audit, independensi komite audit, frekuensi rapat komite audit, *environmental social governance (ESG) disclosure*.

THE EFFECT OF AUDIT COMMITTEE CHARACTERISTICS ON FIRM VALUE: THE MEDIATING ROLE OF ENVIRONMENTAL SOCIAL AND GOVERNANCE (ESG) DISCLOSURE

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ABSTRACT

ESG disclosure is needed to enhance the value of energy companies. In order to increase the value of energy companies in Indonesia, it is necessary to pay attention to and strengthen the characteristics of the audit committee. This study aims to examine the effect of audit committee characteristics, especially audit committee size, audit committee independence and frequency of meetings on the value of energy companies in Indonesia. The sample consists of 80 energy sector companies listed on the Indonesia Stock Exchange for the period 2020-2022. The sampling technique is purposive sampling. The data were analysed using SmartPLS Version 3. The empirical results of this study provide evidence of a negative effect of meeting frequency on firm value. However, audit committee size and audit committee independence have no effect on firm value. Furthermore, audit committee independence and meeting frequency affect ESG disclosure. However, audit committee size has no effect on ESG disclosure. ESG disclosure also affects firm value. This study successfully proves that ESG disclosure has a mediating effect between the frequency of audit committee meetings and firm value. However, ESG disclosure has no effect as a mediator between the frequency of audit committee meetings and firm value. This research can serve as a basis for companies to strengthen and improve their audit committee functions and ESG disclosure in order to increase firm value and meet stakeholder expectations.

Keywords: firm value, independence of the audit committee, frequency of meetings of the audit committee.