

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh dewan direksi, dewan komisaris independen, dan komite audit terhadap pengungkapan anti korupsi pada perusahaan sub sektor *basic material* yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2019-2023. Pengungkapan anti korupsi diukur berdasarkan 12 indikator, sedangkan variabel independen mencakup dewan direksi, dewan komisaris independen, dan komite audit. Sampel penelitian terdiri dari perusahaan yang memnuhi kriteria publikasi laporan tahunan selama periode penelitian. Analisis data dilakukan dengan menggunakan regresi data panel untuk mengetahui hubungan antara variabel-variabel penelitian. Hasil penelitian menunjukkan bahwa dewan direksi dan dewan komisaris independen memiliki pengaruh terhadap pengungkapan anti korupsi, sedangkan komite audit tidak menunjukkan pengaruh. Temuan ini memberikan implikasi bagi perusahaan dan regulator dalam meningkatkan transparansi serta tata kelola perusahaan yang lebih baik guna mencegah praktik korupsi di lingkungan bisnis.

Kata kunci: Pengungkapan anti korupsi, Dewan direksi, Dewan komisaris independen, Komite audit, Regresi data panel.

ABSTRACT

This study aims to analyze the effect of the board of directors, board of independent commissioners, and audit committee on anti-corruption disclosure in basic material sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. Anti-corruption disclosure is measured based on 12 indicators, while the independent variables include the board of directors, board of independent commissioners, and audit committee. The research sample consists of companies that meet the criteria for annual report publication during the study period. Data analysis was conducted using panel data regression to determine the relationship between the research variables. The results showed that the board of directors and the independent board of commissioners have an influence on anti-corruption disclosure, while the audit committee shows no influence. These findings provide implications for companies and regulators in increasing transparency and better corporate governance to prevent corrupt practices in the business environment.

Keywords: Anti-corruption disclosure, Board of directors, Independent board of commissioners, Audit committee, Panel data regression.