

BAB V PENUTUP

5.1 Kesimpulan

Penelitian ini bertujuan untuk menguji pengaruh atribut dewan direksi terhadap pengungkapan ESG dengan kualitas audit sebagai variable moderasi. Diperoleh sebanyak 29 perusahaan LQ 45 yang terdaftar pada Bursa Efek Indonesia (BEI) pada periode 2020-2024 dan diperoleh 145 sampel pada penelitian ini. Pengujian menggunakan *Software EViews 12*. Berdasarkan pengujian hipotesis yang telah dilakukan sebelumnya, pada penelitian ini dapat disimpulkan:

1. Ukuran dewan tidak berpengaruh terhadap pengungkapan ESG.
2. Frekuensi rapat berpengaruh positif terhadap pengungkapan ESG.
3. Keberagaman gender tidak berpengaruh terhadap pengungkapan ESG.
4. Usia dewan tidak berpengaruh terhadap pengungkapan ESG.
5. Tenure dewan tidak berpengaruh terhadap pengungkapan ESG.
6. Kualitas audit tidak mampu memoderasi hubungan antara ukuran dewan terhadap Pengungkapan ESG.
7. Kualitas audit mampu memoderasi hubungan antara frekuensi rapat terhadap Pengungkapan ESG.
8. Kualitas audit tidak mampu memoderasi hubungan antara keberagaman gender terhadap Pengungkapan ESG.
9. Kualitas audit tidak mampu memoderasi hubungan antara usia dewan terhadap Pengungkapan ESG.

10. Kualitas audit tidak mampu memoderasi hubungan antara tenure dewan terhadap Pengungkapan ESG.

5.2 Keterbatasan Penelitian

Peneliti menyadari bahwa penelitian ini masih memiliki beberapa kelemahan dan kekurangan. Hal ini disebabkan oleh beberapa keterbatasan yang dimiliki peneliti, yaitu:

1. Hanya berfokus pada perusahaan LQ45, sehingga hasilnya mungkin kurang dapat digeneralisasikan ke seluruh industri lain.
2. Observasi waktu penelitian yang digunakan terbatas pada masa 5 tahun, yaitu dari tahun 2020-2024.
3. Penelitian hanya menggunakan variabel independen ukuran dewan, frekuensi rapat, keberagaman gender, usia dewan dan tenure dewan, pengungkapan ESG sebagai variabel dependen serta kualitas audit sebagai variabel moderasi.
4. Data yang digunakan bersifat kuantitatif dan berasal dari laporan keuangan serta data sekunder, sehingga tidak menggali faktor kualitatif lainnya.

5.3 Saran

1. Peneliti selanjutnya disarankan untuk menambah periode penelitian, sehingga hasil yang didapatkan menentukan kecenderungan ketepatan waktu dalam jangka panjang. Peneliti selanjutnya diharapkan memperluas objek sampel penelitian.

2. Peneliti selanjutnya diharapkan menambah variabel yang berbeda dari penelitian ini, pendidikan dewan direksi atau rangkap jabatan dewan direksi dan lebih mengeksplor variabel moderasi atau mediasi lain yang relevan guna memperoleh pemahaman yang lebih komprehensif.
3. Mencoba melakukan penelitian dari studi kualitatif dengan studi kasus ataupun wawancara yang lebih mendalam untuk mendapatkan hasil yang lebih dalam.

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