

The Effect of the Characteristics of the Audit Committee and CSR Themes on Environmental Performance With Profitability As Moderate Variables

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Abstract

This study aims to examine the effect of the characteristics of the audit committee and CSR Thema on environmental performance with profitability as a moderating variable in manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2016 to 2020. The research method used a descriptive analysis approach with a quantitative approach. The data used is secondary data and the sampling is done by random sampling technique. The sample in this study was 624 manufacturing companies listed on the Indonesia Stock Exchange from 2016 to 2020. The data analysis technique used classical assumption test, multiple linear regression, coefficient of determination, and hypothesis testing (F test and t test). The test was carried out using the help of the STATA 10 program. The results showed that partially CSR Theme had a positive and significant effect on environmental performance then the audit committee had a negative and significant effect on environmental performance and ROA had a positive and significant effect on environmental performance and ROA did not mediate the audit committee on environmental performance and ROA did not mediate CSR Tema on environmental performance.

Keyword: *Audit Committee, CSR Themes, Environmental Performance, Profitability*

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I. Introduction

Research by Rakhiemah and Agustia (2009) and Pujiasih (2013), reveals that environmental performance has no effect on financial performance. However, Nurhudha and Suwarti (2015) prove that environmental performance has a significant positive effect on financial performance, several studies show the inconsistency of the relationship between environmental performance and financial performance. Environmental performance management is a management effort in preventing environmental pollution which is managed by implementing "Green Industry". The goal is the impact caused by environmental aspects is directed at "Zero Impact" (minimal impact). With environmental performance management, companies are expected to be able to maintain environmental balance in every business process in activities, products and services to achieve superior performance (Thajhono, 2013).

Meanwhile, research conducted by Adiati & Adiwibowo (2017) that independent audit committees must practice more about industrial management and after that they can create capabilities according to the audit committee itself to be efficient. In addition, using the ratio of the audit committee that is more free to the point of sticking out the agency will pay more because it is added to the need for the free agency to have activities outside the industry, environmental performance is a company's performance that is serious in its activities in preserving the environment & reducing environmental impacts that arise from environmental impacts. company activities. Haryati and Rahardjo (2013: 3) can establish industrial responsibilities to residents and areas, one of which is by implementing area capabilities. Companies that have good environmental performance tend to want to disclose areas, so that the parties concerned about the company know that the company has carried out its environmental responsibilities well. These parties include residents, investors, rulers, and others.

There is a CSR theme design or CSR issue that arises as an essential rumor to create a CSR program with the ability of an industrial area measured by using colors, ranging from the best gold, green, blue, red and black, to the darkest after that it was announced by way of regularly to residents so that residents can recognize

the level of arrangement of area management in the industry by just looking at the colors contained by Fitriani (2013), so that in these parties know that the company has carried out its environmental responsibilities well, then the company will be considered legitimate and responsible. Environmental performance good can be defined as progress or achievement of a situation where the withdrawal of society from the supply of natural resources does not prevent future generations from having an equal supply Sari, Agustin and Mulyani (2019).

Based on the description of the background of the problem above, the researcher will make a study with the title "**THE EFFECT OF THE CHARACTERISTICS OF THE AUDIT COMMITTEE AND CSR THEMES ON ENVIRONMENTAL PERFORMANCE WITH PROFITABILITY AS A MODERATING VARIABLE**".

Based on the background of the research that has been described, this research was conducted to determine:

1. How do the characteristics of the audit committee affect environmental performance?
2. How does CSR Theme affect environmental performance?
3. How does the characteristics of the audit committee affect environmental performance with profitability as a moderating variable?
4. How is the influence of CSR Tema on environmental performance with profitability as a moderating variable?

II. Literature Review And Hypotheses Development

Legitimacy Theory

Legitimacy can be considered as equalizing the perception or assumption that an action taken by an entity is an action that is desirable, appropriate or in accordance with a socially developed system of norms, values, beliefs, and definitions (Suchman, 1995 in Kirana, 2009). Legitimacy is considered important for the company because the community's legitimacy to the company is a strategic factor for the company's future development. O'Donovan (2000) argues that organizational legitimacy can be seen as something that society gives to companies and something that companies want or seek from society. Thus, legitimacy has benefits to support the survival of a company. Legitimacy is a company management system that is oriented towards the community (society), individual government and community groups, Gray et al. (1996: 46) in Ahmad and Sulaiman (2004). For this reason, it is a system that prioritizes the alignments or interests of the community.

Signaling Theory

Signaling theory or signal theory is an action taken by the company to provide clues to investors about how management views the company's prospects. This signal is in the form of information about what management has done to realize the owner's wishes (Besley & Brigham, 2008). This information can be conveyed through the arrangement of the company's capital structure. Setting the company's capital structure can be done through the sale of new shares or obtaining funds through debt (Van Horne, Wachowicz, & John, 2005). Signals are things that management uses to provide information to investors by showing what shareholders want has been fulfilled.

Audit Committee

Committee Audit, namely the Corporate Governance Division, plays an important role, from this statement it can be seen through the Financial Services Inspectorate Regulation (OJK) No.5 54/44PO/2015, including decisions from the Foundation, and Commission Duties, Examinations, Jobs. The Audit Committee assessed 444 as capable of managing the issuance of financial statements. The involvement of external auditors and management in the process of issuing financial statements, which is more accurate than because the audit committee directly monitors the statement of Hastuti & Meiranto (2017). It is recommended to have at least one member with appropriate financial or accounting qualifications or relevant financial experience who provides the audit committee with the knowledge necessary to effectively perform its monitoring role with regard to accounting, reporting and disclosure issues (Li et al., 2012; Appuhami and Tashakor, 2017). The participation of financial experts is very important for audit committees because they will be able to understand and criticize various accounting, reporting, and disclosure practices. Also, financial experts can assess the level of regulatory compliance as well as assess the level of fairness/ethical disclosure that increases overall transparency (Mangena and Tauringana, 2007; Madi et al 2014).

CSR Theme

Some companies tend to launch activities with different program themes that maintain a high level of diversity but low levels of consistency or adapt to social followings so that other companies prefer to support socially responsible activities on the same topic that maintains a high level of coherence over the years. - consecutive years and continuous influence on social enterprises related to this topic. If the theme-consistent strategies above can be considered as two different subjects, for the former, by digging deeper dig strategies for

the latter. Every year, the company invests in and supports these activities and provides some detailed information about these two programs.

Environmental Performance

Sarumpaet et al. (2017) examine the effect of environmental performance ratings on the company's stock price. Environmental performance is measured by the PROPER rating assessed by the Ministry of Environment and Forestry of the Republic of Indonesia, by measuring environmental performance has become increasingly popular as its strategic role is recognized: green management is proven to improve long-term competitiveness and economic performance Rao and Holt, (2005) . However, as competition shifts from firm-against-firm to supply chain versus supply chain forms, measuring performance, including environmental performance, cannot be run at a single firm level, but requires a holistic approach that spans the supply chain. Cabral et al (2012). PROPER was developed with several basic principles, namely PROPER participants are selective, namely for industries that have a significant impact on the environment and care about image or reputation. PROPER utilizes society and the market to put pressure on industry to improve environmental management performance. Community and market empowerment is carried out by disseminating credible information, to create an image or reputation. Information about the company's performance is communicated using color to facilitate the absorption of information by the public. Environmental performance is measured by the PROPER Score, which is an environmental performance rating issued by the Ministry of Environment of the Republic of Indonesia (PROPER, 2011). PROPER utilizes society and the market to put pressure on industry to improve environmental management performance. Community and market empowerment is carried out by disseminating credible information, so as to create an image or reputation. Information about the company's performance is communicated using color to facilitate the absorption of information by the public. Environmental performance is measured by the PROPER Score, which is an environmental performance rating issued by the Ministry of Environment of the Republic of Indonesia (PROPER, 2011). PROPER utilizes society and the market to put pressure on industry to improve environmental management performance. Community and market empowerment is carried out by disseminating credible information, so as to create an image or reputation. Information about the company's performance is communicated using color to facilitate the absorption of information by the public. Environmental performance is measured by the PROPER Score, which is an environmental performance rating issued by the Ministry of Environment of the Republic of Indonesia (PROPER, 2011). PROPER utilizes society and the market to put pressure on industry to improve environmental management performance. Community and market empowerment is carried out by disseminating credible information, so as to create an image or reputation. Information about the company's performance is communicated using color to facilitate the absorption of information by the public. Environmental performance is measured by the PROPER Score, which is an environmental performance rating issued by the Ministry of Environment of the Republic of Indonesia (PROPER, 2011). Information about the company's performance is communicated using color to facilitate the absorption of information by the public. Environmental performance is measured by the PROPER Score, which is an environmental performance rating issued by the Ministry of Environment of the Republic of Indonesia (PROPER, 2011). Information about the company's performance is communicated using color to facilitate the absorption of information by the public. Environmental performance is measured by the PROPER Score, which is an environmental performance rating issued by the Ministry of Environment of the Republic of Indonesia (PROPER, 2011).

Profitability

Profitability comparison is one of the procedures or methods in analyzing financial information. Each method of analysis has a different interpretation, purpose and efficacy. The profitability ratio is used to measure the industry's ability to earn profits from all of Hery's normal business activities. (2020: 192). Return on Assets (ROA) which is the ability of the capital invested in all assets to generate profits for all investors (bond and stockholders).

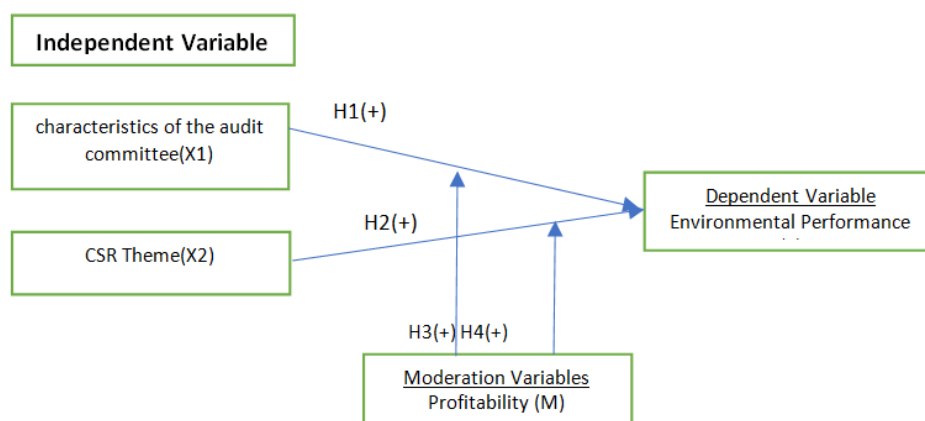


Figure 1. Conceptual Framework

Hypothesis Development

The Audit Committee is a committee formed by the board of commissioners in a chart to help carry out its obligations and uses, as a result the audit committee is responsible to the board of commissioners. This is due to maintain integrity and neutrality in information and in the preparation of recommendations submitted by the audit committee, because independent individuals lead to a more balanced and impartial and objective approach in dealing with a case. The number of audit committees is very important for the supervision and regulation of the industry so that the existence of an audit committee in a company will increase the effectiveness of supervision, including the practice of disclosure of the industrial environment. The existence of an independent audit committee improves the quality of corporate control. Suhardjanto (2010). According to Angelia & Suryaningsih (2015), environmental performance and corporate social responsibility are non-monetary factors that can affect financial performance. Environmental performance is a company's performance that focuses on company activities in preserving the environment and reducing environmental impacts given by the company (Amelia & Cahyati, 2015). In this study, environmental performance was measured by the PROPER rating published by KLHK as used by Sejati et al (2020) and Meiyana & Aisyah (2019). Based on the description above, the assumptions can be formulated as follows:

H1 :The influence of the Independent Audit Committee has a significant influence on Environmental Disclosure

Environmental Performance is the performance of a company that cares about the surrounding environment. According to previous research from (Meilyana, 2018) will describe how the company's concern for the surrounding environment. If the environment and resources around the company are well maintained, it is certain that the company's financial performance will be good too. The company's environmental performance needs to be maintained so that it is always good. This is to avoid demands from the community or stakeholders, so that the company's sustainability will continue. Based on the explanation above, the following hypothesis can be made:

H2 :The influence of CSR Themes has a positive effect on Environmental Performance

Based on the results of testing the third hypothesis, it was found that the audit committee had a positive and significant effect on the disclosure of CSR Themes in high profile industries on the Indonesia Stock Exchange. The results of this study are in accordance with the research that Krisna & Suhardianto (2016), Sagara (2015), Restu et al (2017), Rochayatun (2016), Zahra, Makhdalena and Trisnawati (2014) that the audit committee has a positive effect on CSR disclosure. This is because the audit committee has a greater influence than the board of commissioners on the extent of social responsibility disclosure. Industry is increasing its oversight of social activities by increasing the number of audit committees.

The existence of an audit committee can assist the board of commissioners in overseeing industry capabilities, both internal and external. By using the philosophy described, the larger the number of audit committees, the better the supervisory function provided so that social activities run smoothly, and legitimacy can be maintained. Krisna & Suhardianto (2016). Based on the theory of research results, it can be interpreted that the greater the number of audit committees in high profile industries, the greater the industry in saying CSR in high profile industries. The more the number of audit committees, the better the supervisory function that is delegated so that social activities run easily, and legality can be maintained. The audit committee has a very important and important position in terms of maintaining the integrity of the way of categorizing financial information such as protecting the creation of an adequate corporate supervision system including supervision of the social environment so that CSR disclosure will be well tested in high profile industries on the IDX. While research conducted by Purnama (2017) profitability is the ability of an industry to gain profits through all sources of energy and expertise of an industry. Profitability has meaningful data for external parties because if the profitability is large then the performance of an industry is good and vice versa if the profitability is small then the industry's performance is not good. Based on the explanation above, the following hypothesis can be made:

H3: the effect of the characteristics of the audit committee on environmental performance with profitability as a moderating variable

Corporate Social Responsibility (CSR) is an acknowledgment of the actions taken by the company in paying attention to and meeting the interests of the surrounding community (Tulhasanah and Nikmah, 2017). This CSR activity is carried out as a form of corporate responsibility to the community and the surrounding environment. Things that management needs to consider in implementing CSR activities are environmental, social, economic, and cultural issues so that CSR activities carried out can provide good benefits (Wulandari, 2020). In accordance with Law No. 40 of 2007 it is stated that all public companies need to carry out corporate social responsibility as an effort to participate in sustainable economic development (Law No. 40, 2007). Based on the explanation above, the following hypothesis can be made:

H4: the effect of CSR Themes on environmental performance with profitability as a moderating variable

III. Research Methodology

Sugiyono (2017) explains that research methods are objective methods to obtain efficient data and information with the aim of being able to create, convince and develop special intellectuals and then use them to master, solve and calculate problems from a learning perspective. In this research, the method used is quantitative research method. The quantitative method for Sugiyono (2017) is "a research method based on the metaphysics of positivism, used to study populations or specific illustrations, collecting information using research instruments, analyzing quantitative or statistical information, with the aim of testing the established hypothesis".

Population and Sample

Through an explanation of the purposive sampling approach, the following are a number of criteria used in the process of screening the population into the sample used in this study:

1. Manufacturing companies listed on the Indonesia Stock Exchange in the 2016-2020 period.
2. Companies that publish annual reports for the 2016-2020 period.
3. Companies that publish sustainability reports in the 2016-2020 period.
4. The company has complete data related to the variables used in the study.

The population in this study are mining companies listed on the Indonesia Stock Exchange as many as 624 companies from 2016 to 2020. Meanwhile, the sample in this study was selected using the purposive sampling method. The sample criteria in this study are manufacturing companies listed on the IDX that publish complete financial reports and annual reports, participate in the PROPER program and report on Corporate Social Responsibility (CSR) Themes.

**Table 1
Criteria for Purposive Sampling Method**

No Criteria Quantity
1Number of high profile companies on the IDX 156
2Companies that publish annual reports during the period research from 2016-2020 624
3Companies that are not delisted in the observation period
Sample Quantity 156
Observation data 156x4 624

**Table 2
Operationalization of Research Variables**

Variable	Definition	Measurement
Audit Committee	The audit committee has at least 3 members consisting of the head of the audit committee and 2 members who are independent external parties. In this study, the number of members of the audit committee is used as a proxy for the audit committee. The number of audit committee members is used to measure the effectiveness of the audit committee on the financial capabilities of the Shanti industry (2020).	Independence, Educational background, number of meetings held
CSR Theme	any issue considered a social issue will be considered a CSR theme only if it has been signed by the company. That is, if a certain social issue is outside the influence of the corporation, it cannot be a CSR. Themes of Chapardar and Khanlari (2011).	1. Energy conservation and emission reduction 2. Government pollution 3. Volunteer to teach in rural areas. 4. Transport education and child safety 5. Cultural protection. 6. Sports event sponsorship
Environmental Performance	According to Suratno et al (2006) in Thajhono (2013) the company's area performance (Environmental performance) is the company's number in creating a good (green) area. Assessment of area performance is measured by evaluating the PROPER level which is tested by the Ministry of Environment.	The following is the definition of each PROPER level (Regulation of the State Minister of the Environment, 2010) 1. Gold Rank 2. Green Rank 3. Blue Rank 4. Red Rank 5. Black Rank

Profitability	Profitability ratios can also show the level of ability and the level of success of the company obtained from business activities such as sales, cash, capital, number of branches and so on (Harahap, 202018:304).	ROA = NET PROFIT TOTAL ASSET
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IV. Results And Discussion

Results

Likelihood Ratio Test

Likelihood Ratio testing to find a problem that there are variables that are not too important in the model and can be done by testing the Likelihood Ratio (LR). For example, we have a regression model as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1 * M + \beta_4 X_2 * M + \epsilon$$

In testing the likelihood ratio, a regression model can be accepted when the probability value of the F-statistic is below 0.05, or all independent variables that support the panel regression model have a probability below 0.05. So the conclusion is that Ho is rejected and Ha is accepted or the selection of panel regression with Fixed Effect Model (FEM) is better to use than other panel regression models. On the other hand, the likelihood ratio test cannot be accepted when the probability value of the F-statistic is above 0.05. So the conclusion is that Ho is accepted and Ha is rejected or the selection of panel regression with Fixed Effect Model (FEM) is not good to use compared to other panel regression models.

The stages in data management in this research use the assistance of the Eviews 10 program. The research model used is panel regression model analysis which determines the effect of the characteristics of the audit committee and CSR Theme on environmental performance with profitability as a moderating variable. The analytical model can be formulated into the following equation form

$$Y_{it} = \beta_0 + \beta_1 KA_{it} * M + \beta_2 CSR_{themait} * MROA + \epsilon_{it}$$

Information :

Y_{it} = environmental performance (PROPER)

KA = Audit Committee

CSR Theme = CSR Theme

0 = Constant when X = 0

ε = Regression coefficient

MROA = Profitability Moderation (ROA)

Hypothesis testing is carried out using statistical t testing and testing the coefficient of determination (R-Square) by using the Eviews 10 program. The coefficient of determination (R-Square) explains how the model's ability to describe the independent variables (independent variables) affects the independent variables (dependent variable). The dependent variable coefficients in this study are profitability and leverage, while the dependent variable is firm value and the moderating variable is audit quality.

MarkAdjusted R Square is said to be bigger if it is close to number one which shows that the formulated model has explained changes in the disclosure of Abbas's corporate value (2020). Statistical t test is a statistical test used to see the extent to which the influence of independent variables on variables partially or individually where the criteria in decision making are the Testing Criteria are 1) If the probability alpha 0.05 then the decision is Ho is rejected and Ha is accepted then it can be concluded that the independent variable has a significant effect on the dependent variable individually. 2) If probability alpha 0,

Hausman test has developed a general test of one of the specifications known as the Regression Specification Error Test = RESET, (Winarno, 2009). In general, the Hausman test model can be explained by the following model:

$$Y_{it} = \beta_0 + \beta_1 X_1 * M + \beta_2 X_2 * M$$

In the Hausman Test, the Random Effect Model (REM) can be accepted if the F-probability value generated in the test is above 0.05 or the F-hit value < F-table. So the conclusion is Ho is rejected and Ha is accepted or the selection of panel regression with Random Effect Model (REM) is better to use than other panel regression models. In testing the Random Effect Model, researchers are not required to use the assumption of data normality and the symptoms of classical assumptions. Vice versa, the Hausman Test, Random Effect Model (REM) test cannot be accepted if the F-probability value generated in the test is below 0.05 or the F-hit value is small compared to the F-table,

V. Discussion

Hypothesis test

Hypothesis testing was carried out using statistical t testing and testing the coefficient of determination (R-Square) by using the Eviews 10 program. The coefficient of determination (R-Square) explains how the model's ability to describe the dependent variable (independent variable) affects the independent variable (dependent variable). The coefficients of the independent variables in this study are the characteristics of the

audit committee, CSR Themes on environmental performance and the moderating variable of profitability (ROA). The value of Adjusted R Square is said to be greater if it is close to number one which shows that the formulated model has explained changes in the disclosure of Abbas's corporate value (2020). Statistical t-test is a statistical test used to see the extent to which the influence of independent variables on variables partially or individually where the criteria in decision making are the test criteria are 1) If the probability alpha 0.05 then the decision is Ho is rejected and Ha is accepted then it can be concluded that the independent variable has a significant effect on the dependent variable individually. 2) If the probability alpha 0.05 then the decision is Ho is accepted and Ha is rejected, it can be concluded that the independent variable has no significant effect on the dependent variable individually (Mansuri, 2016). Testing the Feasibility Test of the Hausman Test Panel Regression Model Testing the prerequisites that must be met when researchers use the Random Effect Model is the Hausman test.

In the Hausman test, the random effect model (REM) can be accepted if the probability value of the random cross-section generated in the test is above 0.05. On the other hand, if the probability value of the random cross-section is below 0.05, the Random Effect Model (REM) is rejected. In accordance with the results of the tests that have been carried out, the probability value of 0.1531 is obtained, the processing is carried out using an error rate of 0.05. The results obtained in the Husman Test show that the probability value of 0.1531 alpha 0.05, it can be concluded that the use of the Random Effect Model (REM) in the current research model is appropriate and feasible to use.

Table 3. HUSMAN TEST

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistics	Chi-Sq. df	Prob.
Random cross-section	5.269534	3	0.1531

Source: Processed data E-views 10

Based on the table above, it shows the random cross-section probability in the Hausman test is 0.0000 so that the probability value is <0.05 where H1 is accepted, which means that a good model to use is the Fixed Effect Model rather than the Random Effect Model.

Table 4. Summary of Panel Data Regression Analysis Results

Variable	Coefficient	Std. Error	t-Statistics	Prob.
CSR	0.339804	0.049804	6.822763	0.0000
KA	-0.004252	0.001922	-2.211889	0.0273
ROA	0.005933	0.001165	5.093093	0.0000
C	0.390269	0.034121	11.43789	0.0000

Source: Processed data E-views 10

Random Effect Regression Model

Based on testing in the formation of the model, the researchers made the decision to choose the Random Effect Model (REM) regression. Researchers see the REM regression model has a probability value and the value of the relationship between the influence of independent variables on profitability and leverage is higher than the Fixed Effect Model (FEM) regression model, therefore the researchers chose to use the formation of the effect model regression model in the panel regression analysis model in the study.

Table 5. Random Effect Model Regression Test Results

Dependent Variable: YY
 Method: Least Squares Panel
 Date: 03/30/22 Time: 21:34
 Samples: 2016 2019
 Periods included: 4
 Cross-sections included: 156
 Total panel (balanced) observations: 624

Variable	Coefficient	Std. Error	t-Statistics	Prob.
CSR	0.287991	0.055024	5.233903	0.0000
KA	-0.005169	0.002058	-2.511794	0.0123
ROA	0.005882	0.001188	4.952102	0.0000
C	0.414415	0.024171	17.14500	0.0000

Effects Specification

Selection of Regression Model

H0 : Choose to use the common effect estimation model

H1 : Choose to use the fixed effect estimation model

In this test, it is possible to see the p-value if the results obtained are less than 5% (significant) then the estimation model to be used is the fixed effect, but if the p-value exceeds 5% (not significant) then the estimation model used is the common effect model. From the results of table 5, the values generated in the statistical distribution of Chi square are based on processing the results of calculations using Eviews 10.

Table 5. CHOW . TEST

Redundant Fixed Effects Tests
 Equation: Untitled
 Test cross-section fixed effects

Effects Test	Statistics	df	Prob.
Cross-section F	21.010588	(155.465)	0.0000
Cross-section Chi-square	1297.846744	155	0.0000

VI. Conclusion And Suggestions

The conclusions of this research include

1. ROA has a positive and significant effect on environmental performance shows that environmental disclosure has a positive effect on company profitability, which makes environmental disclosure a matter that can be applied by companies to increase the profitability of the company.
2. Theme CSR, Audit Committee, ROA have a positive and significant effect on environmental performance, indicating that companies that have a good PROPER predicate have been proven to be able to manage the environment properly in accordance with the requirements given by the Ministry of Environment. So that the company will always disclose the results of its environmental management efforts and social activities in a complete and transparent corporate social responsibility report. So, it can be said, companies that have good environmental performance (PROPER) will always fully disclose their social responsibilities.
3. ROA is not the moderation of the Audit Committee on environmental performance
 The audit committee is proven to be able to optimize internal control and improve company management. The existence of an audit committee is able to improve the management of the company. However, the audit committee is also seen as not getting too much attention.
4. ROA is not a moderation of CSR Themes on environmental performance
 Theme CSR only does not moderate environmental performance as measured by Proper, while ROA does not manage to moderate the relationship between Environmental Performance and Environmental Performance Value.

SUGGESTION

It is recommended that investors and users of financial statement information pay more attention to the company's financial statements, especially the independent auditor's report, so that they can have more information as a consideration in making decisions. In future research, it is better to use other company sectors on the IDX which have a larger population in order to be able to determine a larger sample

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