

ABSTRACT

The purpose of this study was to determine the influence of Board of Commissioner's Supervisory proxied through Board of Commissioner's Size (SIZE), Proportion of Independent Commissioners (IC), and Frequency of Board of Commissioners Meetings (FM) on Return on Assets (ROA) through mediation Environmental Performance (EP) in Non-financial companies listed on IDX (Indonesian Stock Exchange) consisting of Mining, Agriculture, and Consumer Goods Industry sectors in Indonesia listed on IDX (Indonesian Stock Exchange) in 2017-2021.

This study used secondary data obtained from company's annual report and Bloomberg. The number of samples used was 18 obtained by purposive sampling method, then it was obtained total of 90 observations. This study used the PLS-SEM method (Partial Least Squares-Structural Equation Modeling) with SmartPLS 3.9.2 software.

The results of this study indicate that Board of Commissioner's Size has a positive direct influence on ROA, Proportion of Independent Commissioners has a positive indirect influence on ROA through Environmental Performance, and Frequency of Board of Commissioners Meetings has a positive direct and indirect influence on ROA through Environmental Performance.

Keywords: Board of Commissioner's Supervisory, Board of Commissioner's Size, Proportion of Independent Commissioners, Frequency of Board of Commissioners Meetings, Return on Assets, Environmental Performance, PROPER