

## ABSTRACT

*This study aims to analyze and obtain empirical evidence regarding the influence of institutional ownership, audit committees, and boards of directors on environmental disclosure with profitability as a moderating variable. The population consists of companies in the automotive, transportation, and mining sectors listed on the Indonesia Stock Exchange during the period 2021-2024, totaling 111 companies. The sampling method used was purposive sampling, which resulted in 50 companies with a total of 169 units of analysis over four years. WarpPLS 7.0 was used for testing in this study. The results prove that institutional ownership and audit committees have a positive effect on environmental disclosure. The board of directors has no effect on environmental disclosure. Profitability has a significant negative effect in moderating the board of directors on environmental disclosure. The suggestion that can be given is that companies can report environmental disclosure in a more detailed and comprehensive sustainability report based on the 32 GRI standards criteria. Further research can add company sectors and other variables outside this research model.*

*Keywords: Audit Committee, Board of Directors, Profitability, Environmental Disclosure, and Sustainability Report.*

