

ABSTRACT

This study aims to test and find empirical evidence of the effect of audit committee characteristics on ESG disclosure. The audit committee attributes used include audit committee size, audit committee financial expertise, audit committee tenure, and audit committee meetings. The control variables in this study include profitability, leverage, board size, firm size, and implementation of POJK 51. The dependent variable, ESG disclosure, is measured through ESG ratings provided from the Bloomberg database. The population of this study uses non-financial companies listed on the IDX from 2015 to 2021. Total sample used amounted to 492 which were determined through purposive sampling with various criteria. The analysis method used is panel data regression, considering the number of companies and years of observation used in this study. The results of this study show that the financial expertise of the audit committee has a positive effect on ESG disclosure. Meanwhile, other attributes have no relationship to ESG disclosure.

Keywords: audit committee size, audit committee financial expertise, audit committee tenure, audit committee meetings, ESG disclosure.