

ABSTRACT

This study aims to examine and provide empirical evidence of the effect ESG Disclosure has towards Accounting Conservatism and Accounting Information Value Relevance. Furthermore this study also aims to examine and further provide evidence of the effect Accounting Conservatism has towards Accounting Information Value Relevance. Accounting Information Value Relevance is defined and measured as two variable namely the Book Value per Share and the Earnings per Share, which are both aspects of Accounting Information Value Relevance. Furthermore this study includes control variables such as Leverage, Firm Growth, Firm Age, Return On Assets, Firm Size, Relative Frequency of Losses, Weekly Return, and Market to Book Value. This study uses asian manufacturing firms listed on the Indonesian Stock Exchange (IDX) throughout the 2015 – 2021 year period as its population and further uses selection criteria to obtain a sample size of 315 observations. This study then appropriately uses panel data regression as its analysis method. The results of this study show that ESG Disclosure impacts Accounting Conservatism but does not have significant impact towards both Accounting Information Value Relevance aspects. Accounting Conservatism is also shown to have significant towards Accounting Information Value Relevance specifically only towards the Book Value per Share aspect.

Keywords : ESG Disclosure, Accounting Conservatism, Accounting Information Value Relevance