

ABSTRACT

The purpose of this research is to examine the effect of good corporate governance and firm size on the ESG disclosure. Variable used in the examination are firm size, board size, board of commissioners, audit committee as the independent variable and ESG disclosure as the dependent variable.

The population of this study is SRI-KEHATI index companies listed in the Indonesia Stock Exchange (IDX) for the 2018-2022 period. Sampling based on purposive sampling method with 22 total sample. This research uses multiple linear regression analysis with SPSS applications.

The results of this study indicates that the firm size, board size, and audit committee have significant effect on ESG disclosure. Meanwhile, board of commissioners has a insignificant effect on ESG disclosure.

Keyword: Firm size, board size, board of commissioners, audit committee, and ESG disclosure