ABSTRACT

This study aims to test and find empirical evidence of the influence of board size, independent commissioners, and gender diversity on the board on ESG disclosure. Board size, independent board of commissioners, and gender diversity on the board are elements of corporate governance which are independent variables. In this study, the control variables include firm size, leverage, ROA, Tobin's Q and PER. The dependent variable in this study is ESG disclosure, measured through ESG ratings from the Bloomberg database. The population contained in this study uses non-financial companies indexed on the IDX from 2015 - 2023. This study uses a total sample of 684 which is determined using purposive sampling with predetermined criteria. The use of the analysis technique is panel data regression considering that there are many companies and years of observation used in this study. The results of this study show that board size is positively related to ESG disclosure. Meanwhile, independent board of commissioners and gender diversity on the board do not affect ESG disclosure.

Keywords: Corporate governance, board size, independent commissioners, gender diversity on the board, ESG disclosure.