

ABSTRACT

This study aims to empirically examine and analyze the relationship between firm characteristics and corporate governance on the disclosure of Sustainable Development Goals (SDGs). The firm characteristics and corporate governance used in this study include profitability, leverage, firm size, female board of directors, board of director's age, and institutional ownership.

The population in this study consists of mining companies listed on the Indonesia Stock Exchange (IDX) during the period 2016-2023. The sample was selected using a purposive sampling method with specific criteria. Based on these criteria, 355 company data or 58 companies were obtained. The analysis method that being used to test the hypotheses is multiple linear regression analysis.

The results of this study indicate that female board of directors, institutional ownership, and firm size have a significant positive effect on SDGs disclosure. This study also proves the board of director's age and profitability does not significantly affect on SDGs disclosure. On the other hand, leverage has a significant negative effect on SDGs disclosure.

Keywords: SDG disclosure, female board of directors, board of directors' age, institutional ownership, profitability, leverage, firm size.