ABSTRACT

This study aims to examine and find empirical evidence of the influence of corporate governance on ESG disclosure. Board size, gender diversity on the board, and independent board members are elements of corporate governance. In this study, the control variables include company size, ROA, and leverage. The dependent variable in this study is ESG disclosure, which is measured using ESG ratings from the Bloomberg database. The population in this study consists of non-financial companies indexed on the IDX from 2021 to 2024. This study uses a total sample of 192 companies selected using purposive sampling with predetermined criteria. The analysis technique used 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 negatively related to ESG disclosure or, in other words, does not affect ESG disclosure. Meanwhile, gender diversity on the board and independent board of commissioners is positively related to ESG disclosure or, in other words, affects ESG disclosure.

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