

ABSTRACT

This study aims to analyze the effect of good corporate governance on environmental, social and governance (ESG) as measured through the concentration of share ownership, public accounting firm size, board of commissioners, independent commissioner, and board of directors.

The population in this study are companies listed on the Indonesia Stock Exchange (IDX) from 2016-2018. The sampling technique was done by purposive sampling method with total sample of 73 companies. The analysis tool used in this study used multiple linear regression analysis tools with the application of SPSS 21 program.

The result of this study indicate that board of commissioners variable has a positive effect on environmental, social and governance (ESG). As for the concentration of share ownership, public accounting firm size, independent commissioner, and board of directors negatively affect environmental, social and governance (ESG) disclosure score.

Keywords : good corporate governance, environmental social and governance (ESG), concentration of share ownership, public accounting firm size, board of commissioners, independent commissioner, and board of directors.