ABSTRACT

It is hoped that the operational activities of a company are not directed only to gain profit, but still pay attention to sustainability aspects. This implementation consists of three components: Environment, Social, and Governance. In non-cyclical consumer sector companies listed on the IDX for 2017-2021, only a few companies disclose ESG in accordance with the GRI Standards.

This study aims to determine the effect of board size, women on the board, independent commissioners, and audit committees on ESG disclosure. In addition, this study aims to analyze simultaneously and partially the effect of board size, female commissioners, independent commissioners, and audit committees on ESG disclosure in non-cyclical consumer sector companies listed on the IDX for the 2017-2021 period.

The sampling method in this study used a purposive sampling technique and obtained eight companies with an observation period of five years, so 40 research sample units were obtained. This study uses multiple linear regression analysis techniques using SPSS (Statistical Product and Service Solution) version 25.

The study results show that board size, female board of directors, independent commissioners, and audit committees simultaneously affect ESG disclosure. Partially, women on the board affect ESG disclosure. Meanwhile, board size, independent commissioner, and audit committee variables have no partial effect on ESG disclosure.

Based on the results of the research, it is suggested that further research to conduct further research using independent variables or other indicators that explain ESG Disclosure. For companies, it is hoped that they will further optimize ESG Disclosures to attract investors to be able to invest in companies that carry out ESG Disclosures.

Keywords: Audit committee, board size, ESG Disclosure, independent commissioner, women on the board