

DAFTAR ISI

HALAMAN PENGESAHAN.....	ii
HALAMAN PERNYATAAN	iii
KATA PENGANTAR	iv
ABSTRAK.....	vi
<i>ABSTRACT</i>	vii
DAFTAR ISI.....	viii
DAFTAR TABEL.....	xii
DAFTAR GAMBAR.....	xiii
BAB I.....	1
LATAR BELAKANG	1
1.1 Gambaran Umum Objek Penelitian	1
1.2 Latar Belakang	3
1.3 Rumusan Masalah	10
1.4 Tujuan Penelitian	11
1.5 Manfaat Penelitian	12
1.5.1 Aspek Teoritis	12
1.5.2 Aspek Praktis	12
1.6 Sistematika Penulisan Tugas Akhir	13
BAB II.....	15
TINJAUAN PUSTAKA	15
2.1 Teori dan Penelitian Terdahulu.....	15
2.1.1 <i>Agency Theory</i> (Teori Keagenan)	15
2.1.2 ESG Disclosure	15
2.1.3 Ukuran Dewan (<i>Board Size</i>)	17

2.1.4	Dewan Direksi Perempuan (<i>Women on the Board</i>).....	18
2.1.5	Komisaris Independen (Independent Commissioner).....	18
2.1.6	Komite Audit (<i>Audit Committee</i>).....	19
2.1.7	Penelitian Terdahulu	20
2.2	Kerangka Penelitian	39
2.2.1	Pengaruh Ukuran Dewan (<i>Board Size</i>) terhadap <i>Environmental, Social, and Governance (ESG) Disclosure</i>	40
2.2.2	Pengaruh Dewan Direksi Perempuan (<i>Women on the Board</i>) terhadap <i>Environmental, Social, and Governance (ESG) Disclosure</i>	40
2.2.3	Pengaruh Komisaris Independen (<i>Independent Commissioner</i>) terhadap <i>Environmental, Social, and Governance (ESG) Disclosure</i>	41
2.2.4	Pengaruh Komite Audit (<i>Audit Committee</i>) terhadap <i>Environmental, Social, and Governance (ESG) Disclosure</i>	42
2.3	Hipotesis Penelitian.....	43
BAB III		44
METODE PENELITIAN.....		44
3.1	Jenis Penelitian.....	44
3.2	Operasional Variabel.....	45
3.2.1	Variabel Independen (X).....	46
3.2.2	Variabel Dependen (Y)	46
3.3	Tahapan Penelitian.....	48
3.4	Populasi dan Sampel	51
3.4.1	Populasi Penelitian.....	51
3.4.2	Sampel Penelitian.....	51
3.5	Pengumpulan Data dan Sumber Data	52
3.6	Teknik Analisis Data.....	53
3.6.1	Uji Statistik Deskriptif	53
3.6.2	Uji Asumsi Klasik.....	53

3.6.3	Analisis Regresi Linear Berganda.....	55
3.6.4	Metode Estimasi Model Regresi Linear Berganda	56
3.7	Pengujian Hipotesis.....	56
3.7.1	Uji Hipotesis Simultan (Uji F).....	56
3.7.2	Uji Hipotesis Parsial (Uji t).....	57
3.8	Uji Koefisien Determinasi (R^2).....	58
BAB IV		59
HASIL DAN PEMBAHASAN.....		59
4.1	Hasil Penelitian	59
4.1.1	Analisis Statistik Deskriptif.....	59
4.1.2	Uji Asumsi Klasik.....	71
4.1.3	Analisis Regresi Linier Berganda	73
4.1.4	Pengujian Hipotesis.....	75
4.1.5	Uji Koefisien Determinasi (R^2).....	77
4.2	Pembahasan Hasil Penelitian	78
4.2.1	Pengaruh Board Size, Women on the Board, Independent Commissioner, Audit Committee secara Simultan terhadap Environmental, Social, and Governance (ESG) Disclosure	78
4.2.2	Pengaruh Board Size terhadap Environmental, Social, and Governance (ESG) Disclosure	78
4.2.3	Pengaruh Women on the Board terhadap Environmental, Social, and Governance (ESG) Disclosure	79
4.2.4	Pengaruh Independent Commissioner terhadap Environmental, Social, and Governance (ESG) Disclosure	79
4.2.5	Pengaruh Audit Committee terhadap Environmental, Social, and Governance (ESG) Disclosure	80
BAB V.....		81
KESIMPULAN DAN SARAN.....		81

5.1	Kesimpulan	81
5.2	Saran.....	84
5.2.1	Aspek Teoritis	84
5.2.2	Aspek Praktis	84
	DAFTAR PUSTAKA	86