

## ABSTRACT

*Environmental, social, and governance (ESG) is a standard of corporate investment practices that integrates and implements corporate policies consistently with environmental, social, and governance principles. ESG disclosure is a measurement tool that aims to expand and improve the way companies disclose information related to the impact of ESG practices implemented by companies using ESG principles. This approach not only pays attention to the company's financial performance, but also considers the resulting impact on the environment, social, and corporate governance.*

*The purpose of this study is to examine the influence of gender diversity, independent commissioners, audit committees, and company size on ESG disclosure. This study uses quantitative methods and panel data regression analysis techniques and uses E-views 12 software to process the data. Based on the sample selection criteria, the researcher analyzed 13 non-financial public companies that were consistently listed in the LQ45 stock index for the period 2019 to 2022.*

*The results of this study found that gender diversity, independent commissioners, audit committees, and company size simultaneously affect ESG disclosure. Partially, independent commissioners, audit committees and company size have a significant positive effect on ESG disclosure. On the other hand, gender diversity partially has a significant negative effect on ESG disclosure. This research is expected to provide additional information that investors can use to make investment decisions. The researcher suggested that the researcher then look at other independent variables that may affect ESG disclosure by changing the research object and adding the latest research year.*

***Keywords: Environmental, Social, Governance (ESG), Gender diversity, Independent Commissioner, Audit Committee, Company Size.***