

ABSTRACT

This study analyzes the factors that influence the disclosure of decent work in accordance with SDGs 8 in non-financial companies on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. The variables studied include corporate governance, gender diversity, company size, profitability, leverage, asset growth, and cost leadership strategies. This study uses panel data regression with STATA 18 software, with a sample of non-financial companies that are consistently listed on the IDX during the 2019-2023 period. The results of this study show that company size, leverage, and cost leadership strategy have a positive effect on the disclosure of decent work. Company size encourages transparency due to large resources and stakeholder pressure, enabling better reporting of decent work practices. Leverage increases disclosure for risk mitigation and social legitimacy. Cost leadership strategies support employee well-being through cost efficiencies, such as training. In contrast, corporate governance has a negative effect due to formal compliance and disclosure prioritization. Gender diversity, profitability, and asset growth are not significant. This study suggests that companies improve decent work disclosures, especially on the indicators of working hour provisions and overtime working hours as well as the minority of company employees.

Keywords: *Decent Work, Corporate Governance, Firm Size, Leverage, Cost Leadership, Sdgs 8*