

ABSTRAK

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Study Program: Accounting

Accounting Title: The Effect of Environmental, Social and Governance (ESG) Disclosure on Company Performance.

This research aims to analyze the effect of Environmental, Social, and Governance (ESG) Disclosure on Company Performance. ESG Disclosure is the practice of disclosing company information related to environmental, social, and governance issues that are increasingly recognized as important factors in decision-making by shareholders, investors, and other stakeholders. Company performance, in this context, is measured through various financial and non-financial indicators. The research method used is multiple regression analysis to test the relationship between the level of ESG Disclosure and company performance. This research uses a quantitative method using secondary data obtained from sustainability reports, annual reports, and financial data of companies listed on Indonesia Stock Exchange (BEI) during 2021-2022 period.

Keywords: Company Performance, Environmental, Social, Governance (ESG) Disclosure.