

***The Influence of Corporate Attributes on Environmental, Social, and Governance
(ESG) Disclosure***

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Abstract

This study aims to determine the effect of market performance, financial performance, foreign ownership, and company risk. The population of this study are ESG Leaders indexed companies. The method used in this research is purposive sampling with a total of 48 research samples. This study uses panel data multiple regression analysis technique and is processed with the help of STATA v.16. The results of this study indicate that the financial performance of foreign ownership has a significant negative effect on Environmental, Social, and Governance (ESG) disclosure. In addition, the market performance and company risk variables have no effect on the Environmental, Social, and Governance (ESG) disclosure.

Keywords : ESG disclosure, market performance, financial performance, foreign ownership, company risk.

Pengaruh *Corporate Attributes* Terhadap *Environmental, Social, and Governance (ESG) Disclosure*.

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *market performance*, *financial performance*, *foreign ownership*, dan *company risk*. Populasi dari penelitian ini adalah perusahaan terindeks *ESG Leaders*. Metode yang digunakan pada penelitian ini ialah *purposive sampling* dengan total 48 sampel penelitian. Penelitian ini menggunakan Teknik analisis regresi berganda data panel dan diolah dengan bantuan STATA v.16. Hasil dari penelitian ini menunjukkan bahwa *financial performance* *foreign ownership* memiliki pengaruh signifikan negatif terhadap *Environmental, Social, and Governance (ESG) disclosure*. Selain itu, untuk variabel *market performance* dan *company risk* tidak memiliki pengaruh terhadap *Environmental, Social, and Governance (ESG) disclosure*.

Kata Kunci : *ESG disclosure, market performance, financial performance, foreign ownership, company risk*.