

***THE INFLUENCE OF CORPORATE GOVERNANCE (CG) ON
ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) DISCLOSURE
BEFORE AND DURING THE COVID-19 PANDEMIC IN INDONESIA***

By Hanung Desy Hapsari

Abstract

The purpose of this study is to analyze the influence of Corporate Governance on ESG disclosure with Covid-19 as a moderating variable. The control variables in this study consist of Company Size and Capital Structure. The data of this study was analyzed using multiple regression analysis method with moderation. The results of the study prove that the Frequency Meeting Board has a negative and significant effect on ESG Disclosure. The Covid-19 has proven to strengthen and significantly Frequency Meeting Board, Audit Committee independence on ESG disclosure. The Covid-19 has proven to weaken and significantly Women on Board. Other Corporate Governance such as Education Board, Women on Board, Audit Committee size, Audit Committee independence, Audit Committee expertise do not have a significant effect on ESG Disclosure. The Covid-19 proved to strengthen and insignificant Audit Committee Expertise to ESG Disclosure and the Dummy Covid-19 to weaken and insignificant the Education Board and Audit Committee Size.

***Keywords : ESG Disclosure, Frequency Meeting Board, Education Board,
Women on Board, Audit Committee size, Audit Committee Independence, Audit
Committee Expertise***

**PENGARUH *CORPORATE GOVERNANCE* (CG) TERHADAP
PENGUNGKAPAN *ENVIRONMENT, SOCIAL DAN GOVERNANCE* (ESG)
SEBELUM DAN SELAMA PANDEMI COVID-19 DI INDONESIA**

By Hanung Desy Hapsari

Abstrak

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh Tata Kelola Perusahaan terhadap pengungkapan ESG dengan Covid-19 sebagai variabel moderasi. Variabel kontrol dalam penelitian ini terdiri dari Ukuran Perusahaan dan Struktur Modal. Data penelitian ini dianalisis dengan menggunakan metode analisis regresi berganda dengan moderasi. Hasil penelitian membuktikan bahwa Frekuensi Rapat Dewan Komisaris berpengaruh negatif dan signifikan terhadap Pengungkapan ESG. Covid-19 terbukti memperkuat dan signifikan Frekuensi Rapat Dewan dan Independensi Dewan Komisaris terhadap Pengungkapan ESG. Covid-19 terbukti memperlemah dan signifikan Women on Board. Tata Kelola Perusahaan lainnya seperti Dewan Pendidikan, Dewan Komisaris Wanita, Ukuran Komite Audit, Independensi Komite Audit, dan Keahlian Komite Audit tidak berpengaruh secara signifikan terhadap Pengungkapan ESG. Covid-19 terbukti memperkuat dan tidak signifikan Keahlian Komite Audit terhadap Pengungkapan ESG dan Dummy Covid-19 memperlemah dan tidak signifikan Pendidikan Dewan Komisaris dan Ukuran Komite Audit.

Kata Kunci : Pengungkapan ESG , Jumlah Rapat Dewan Komisaris, Pendidikan Dewan Komisaris, Dewan Komisaris Perempuan, Ukuran Komite Audit, Independensi Komite Audit, Keahlian Komite Audit