

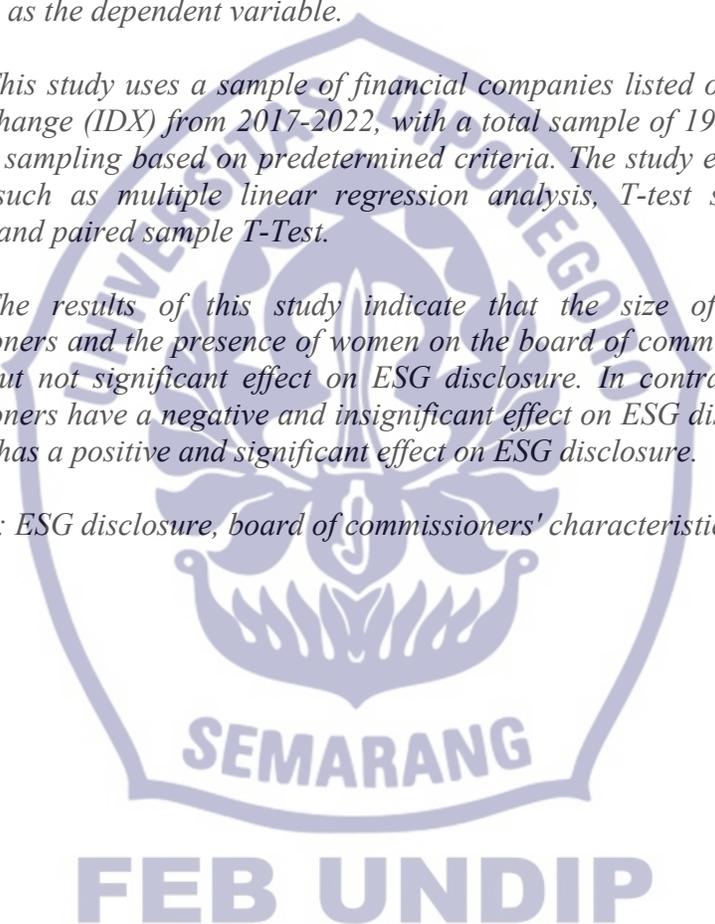
ABSTRACT

This study aims to empirically examine the influence of board of commissioners' characteristics (size, independent commissioners, and the presence of women) and Covid-19 on environmental, social, and governance (ESG) disclosure. The variables used in this study are the size of the board of commissioners, the presence of independent commissioners, the presence of women on the board of commissioners, and Covid-19 as independent variables, with ESG disclosure as the dependent variable.

This study uses a sample of financial companies listed on the Indonesia Stock Exchange (IDX) from 2017-2022, with a total sample of 190 after applying purposive sampling based on predetermined criteria. The study employs analysis methods such as multiple linear regression analysis, T-test statistics, F-test statistics, and paired sample T-Test.

The results of this study indicate that the size of the board of commissioners and the presence of women on the board of commissioners have a positive but not significant effect on ESG disclosure. In contrast, independent commissioners have a negative and insignificant effect on ESG disclosure. Lastly, Covid-19 has a positive and significant effect on ESG disclosure.

Keywords: *ESG disclosure, board of commissioners' characteristics, Covid-19.*



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