

ABSTRACT

This study aims to analyze the influence of profitability, company age, company size, leverage, public ownership, and institutional ownership on ESG in companies listed on the ISSI for the period 2019-2021. This research was conducted due to the phenomenon of the low percentage of companies (listed on the ISSI) in publishing ESG scores during the period 2019-2021 and the still many companies that do not publish their ESG scores. This condition is certainly not in line with existing policies, and sharia-compliant companies should issue ESG scores due to their alignment with sharia principles.

This research uses the E-Views 12 data processing program analysis method, with data collection methods including literature review and documentation methods. The data used in this research are secondary data obtained from the Bloomberg Laboratory and the company's annual financial statements. The population in this study consists of all sectors of companies except the financial sector listed in the Indonesia Sharia Stock Index for the years 2019-2021. After purposive sampling was conducted on the data to be used, there were 180 companies from a total population of 1,734 companies.

The research results show that the profitability variable through the proxy Return of Assets (ROA) & Public Ownership Shares (PO) does not affect ESG with a negative coefficient value. The variables of company size and company age show an influence on ESG with a positive coefficient value, while Institutional Ownership (IO) has a negative coefficient value. Meanwhile, the leverage variable through the Debt Asset Ratio (DAR) proxy does not affect ESG with a positive coefficient value.

Keywords: *ESG, Profitability, Firm Age, Firm Size, Leverage, Public Ownership, Institution Ownership*