

ABSTRACT

This study examines the effect of Good Corporate Governance (GCG) which is proxied by managerial ownership, institutional ownership, public ownership, and the board of commissioners on Corporate Social Responsibility (CSR) which is proxied by the ESG Disclosure score and also examines the role of the moderating variable of the relationship between GCG and CSR on the Indonesia Stock Exchange (IDX).

period of the analysis

owners not have positive performance

comparison market

Keywords



FEB UNDIP

the period 2017-2021 while the effect of the regression

that institutional ownership does not have a significant effect on financial performance and CSR.

that benefits for accounting, and

Corporate Social