ABSTRAC

This study aims to determine and explain the effect of CEO power and gender diversity on Environmental, Social, and Governance (ESG) performance in financial companies that go public in ASEAN-5 countries. ESG is considered very important because it measures non-financial impacts and not only focuses on increasing profits but is also expected to be an environmentally friendly, socially responsible, and well-governed company.

The method used in this study is quantitative and uses secondary data. In determining the sample using a non-probability methodsampling method with a purposive sampling technique to select samples. Based on this technique, 24 financial companies were obtained that went public in ASEAN-5 countries during the 2018-2022 period. Technique. The analysis technique used in this research is panel data regression. The results the results showed that CEO power had a significant effect on direction, and gender diversity had a significant effect with a positive direction on ESG performance on ESG performance.

Keywords: CEO Power, ESG Performance, Gender Diversity, Financials