

ABSTRACT

In the modern business era, Environmental, Social, and Governance (ESG) principles have become important indicators in assessing corporate responsibility and sustainability. In Indonesia, increasing investor attention to ESG disclosure has encouraged companies to be more transparent in their sustainability reporting. However, the level of transparency still varies across sectors, influenced by different corporate governance structures.

This study aims to analyze how board characteristics, including board size, gender diversity, number of board meetings, and independent commissioners, influence ESG disclosure levels across all sectors listed on the Indonesia Stock Exchange (IDX) from 2022 to 2023.

The method used is a quantitative approach with secondary data obtained from company sustainability reports and the Refinitiv ESG database. Testing was conducted using panel data regression with fixed effect or random effect methods according to the results of the Hausman test. The population in this study includes all public companies on the IDX, while the sample was selected based on specific criteria (purposive sampling).

The findings indicate that board size and gender diversity in the board of directors have a positive effect on the level of ESG disclosure. Conversely, the frequency of board meetings and the proportion of independent commissioners do not show a significant effect. These findings confirm that the composition and diversity within the board of directors' structure play a crucial role in enhancing corporate sustainability transparency.

This study has implications for companies to review the effectiveness of board governance in managing sustainability issues. Regulators are also advised to establish stricter policies regarding ESG reporting obligations. For future research, it is recommended to include additional variables such as CEO duality and managerial ownership to broaden the scope of analysis.

Keywords: *Board Size, Board Meetings, Board Gender Diversity, ESG Disclosure, Independent Commissioners.*