

ABSTRAK

ANALISIS KOMPARATIF PENGUNGKAPAN *ENVIRONMENTAL SOCIAL GOVERNANCE* (ESG) OLEH INDUSTRI *HIGH-PROFILE* DAN *LOW-PROFILE*

(Studi Empiris Perusahaan Sektor *Energy* yang Terdaftar di Bursa Efek Indonesia (BEI)
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Oleh

VIVIA PERMATASARI

2212129007P

Penelitian ini bertujuan untuk membuktikan secara empiris Analisis Komparatif Pengungkapan *Environmental Social Governance* (ESG) Oleh Industri *High-Profile* Dan *Low-Profile*. Penelitian ini dilakukan pada perusahaan sektor *Energy* di Bursa Efek Indonesia periode 2021-2023 dengan mengakses web resmi perusahaan atau www.idx.co.id. Populasi dalam penelitian ini adalah perusahaan sektor *Energy* yang terdaftar di Bursa Efek Indonesia dan mempublikasikan *annual report* secara lengkap periode 2021-2023. Penelitian ini menggunakan metode kuantitatif dengan pengambilan sampel menggunakan teknik *purposive sampling* dan jumlah sampel pada penelitian ini sebanyak 40 observasi pada 120 perusahaan dalam kurun waktu 3 tahun. Teknik analisis data menggunakan uji beda t dan program SPSS 26.0. Hasil dari penelitian ini membuktikan bahwa Perbandingan antara pengungkapan *Environmental* dan *Social* perusahaan sektor energi *High Profile* dan perusahaan *Low Profile* tidak terdapat perbedaan pada laporan ESG yang dipublikasikan. Sedangkan, Perbandingan antara pengungkapan *Governance* perusahaan sektor energi *High Profile* dan perusahaan *Low Profile* terdapat perbedaan pada laporan ESG yang dipublikasikan.

Kata Kunci : *Environmental Social Governance* (ESG), Industri *High-Profile*, Industri *Low-Profile*

ABSTRACT

A COMPARATIVE ANALYSIS OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) DISCLOSURE BY HIGH-PROFILE AND LOW-PROFILE INDUSTRIES

(An Empirical Study of Energy Sector Companies Listed on the Indonesia Stock Exchange in 2021–2023)

By
VIVIA PERMATASARI
2212129007P
E-mail : viviapermatasari90@gmail.com

This research aimed to provide empirical evidence of a comparative analysis of Environmental, Social, and Governance (ESG) disclosure between high-profile and low-profile industries. This research used list of companies in the energy sector of the Indonesia Stock Exchange (IDX) official websites or from www.idx.co.id for the period 2021–2023 that were publishing complete annual reports during those periods. A quantitative method was employed, with purposive sampling used to select the sample through 40 observations from 120 companies over a three-year period. The data were analyzed using an independent sample t-test with SPSS version 26.0. The findings showed that there were no significant differences in the Environmental and Social disclosures between high-profile and low-profile energy companies, however, there was a significant difference in the Governance disclosure between high-profile and low-profile energy companies as presented in their ESG reports.

Keywords: Environmental Social Governance (ESG), High-Profile Industry, Low-Profile Industry

