ABSTRAK

Skripsi dengan judul "Pengaruh *Corporate Social Responsibility*, Ukuran Perusahaan, dan Karakteristik Dewan Direksi Terhadap Environmental, Social, and Governance *Risk Rating* (Studi Pada Perusahaan Yang Terdaftar Di Indeks IDX ESG Leaders Tahun 2022-2024) ini ditulis oleh Shella Angelica Valentine, 126403213124, Program Studi Akuntansi Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung, Pembimbing Faizal Satria Desitama, S.S.T., M.Acc.

Kata Kunci : *Corporate Social Responsibility* (CSR)*,* Ukuran Perusahaan, Independensi Dewan Komisaris, ESG *Risk Rating*, IDX ESG *Leaders*

Penelitian ini dilatarbelakangi oleh semakin seriusnya dampak perubahan iklim global yang ditandai dengan kenaikan suhu bumi, pencairan es kutub, dan naiknya permukaan laut yang menimbulkan risiko nyata bagi keberlanjutan. Kondisi ini menekan dunia usaha untuk tidak lagi hanya mengejar profit, tetapi juga bertanggung jawab dalam mengelola risiko lingkungan, sosial, dan tata kelola. Di Indonesia, kesadaran terhadap keberlanjutan bisnis semakin meningkat dengan adanya peluncuran Indeks IDX ESG *Leaders* oleh Bursa Efek Indonesia. Namun, data menunjukkan masih terdapat perbedaan skor ESG *Risk Rating* antarperusahaan besar, yang menandakan belum meratanya efektivitas pengelolaan keberlanjutan. Dalam konteks ini, ESG Risk Rating menjadi instrumen penting yang mencerminkan sejauh mana perusahaan mampu merespons tantangan keberlanjutan dan menjaga legitimasi di mata pemangku kepentingan.

Penelitian ini bertujuan untuk: (1) menganalisis pengaruh CSR*,* ukuran perusahaan, dan independensi dewan komisaris terhadap ESG *risk rating*; (2) menganalisis pengaruh CSR terhadap ESG *risk rating*; (3) menganalisis ukuran perusahaan terhadap ESG *risk rating*; (4) menganalisis pengaruh independensi dewan komisaris terhadap ESG *risk rating.*

Pendekatan yang dipakai penelitian ialah metode kuantitatif dengan teknik deskriptif asosiatif. Data sekunder diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan yang terdaftar di indeks IDX ESG Leaders periode 2022-2024. Analisis dilakukan dengan regresi linier berganda, yang didahului uji asumsi klasik serta dilanjutkan dengan uji t dan uji F.

Hasil penelitian menunjukkan bahwa: (1) CSR, ukuran perusahaan, dan independensi dewan komisaris secara simultan berpengaruh signifikan terhadap ESG *risk rating*; (2) CSR berpengaruh signifikan terhadap ESG *risk rating;* (3) ukuran perusahaan berpengaruh signifikan terhadap ESG *risk rating*; (4) independensi dewan komisaris tidak berpengaruh signifikan terhadap ESG *risk rating.* Temuan ini menegaskan bahwa CSR dan ukuran perusahaan penting dalam mengurangi risiko keberlanjutan, sementara karakteristik dewan direksi belum terbukti memberikan pengaruh langsung.

ABSTRACT

Thesis with the tittle “The Influence of Corporate Social Responsibility, Firm Size, and Board of Directors’ Characteristics on Environmental, Social, and Governance Risk Rating (A Study on Companies Listed in the IDX ESG Leaders Index 2022-2024) written by Shella Angelica Valentine, 126403213124, Islamic Accounting Study Program, Department of Economics, Faculty of Islamic Economics and Business, State Islamic University Sayyid Ali Rahmatullah Tulungagung, Supervisor Faizal Satria Desitama, S.S.T., M.Acc.

Keyword: Corporate Social Responsibility (CSR), Firm Size, Board Independence, ESG Risk Rating, IDX ESG Leaders

This study is motivated by the increasingly serious impact of global climate change, marked by rising global temperatures, melting polar ice, and sea level rise, which pose real risks to sustainability. These conditions urge businesses not only to pursue profits but also to take responsibility for managing environmental, social, and governance risks. In Indonesia, awareness of sustainable business practices has grown, marked by the launch of the IDX ESG Leaders Index by the Indonesia Stock Exchange. However, data show that ESG Risk Rating scores among large companies still vary, indicating uneven effectiveness in sustainability management. In this context, the ESG Risk Rating serves as an important instrument reflecting how well companies respond to sustainability challenges and maintain legitimacy among stakeholders.

The study aims to: (1) analyze the effect of CSR, firm size, and board independence on ESG risk rating; (2) analyze the effect of CSR on ESG risk rating; (3) analyze the effect pf firm size on ESG risk rating; and (4) analyze the effect of board independence on ESG risk rating.

The research applies a quantitative approach with a descriptive-associative method. Secobdary data were obtained from annual reports and sustainability reports of companies listed in the IDX ESG Leaders Index for the 2022-2024 period. The analysis was conducted using multiple linear regression, preceded by classical assumption tests, and continued with t-tests an F-tests.

The results indicate that: (1) CSR, firm size, and board independence simultaneously have a significant effect on ESG risk rating; (2) CSR has a significant effect on ESG risk rating; (3) firm size has a significant effect on ESG risk rating; and (4) board independence have no significant effect on ESG risk rating. These findings emphasize that CSR and firm size are essential in reducing sustainability risks, while the characteristics of the board of directors’ have not been proven to exert a direct influence