

## ABSTRACT

*This study aims to determine the effect of profitability, leverage, gender diversity, and institutional ownership on Environment Social and Governance (ESG) risk. This research was conducted on companies listed in the IDX ESG Leaders in 2020-2022. The number of observations was 86 research samples obtained by purposive sampling technique. The analysis technique used in this research is multiple linear regression analysis. The results of the analysis show that profitability, leverage, and gender diversity have an effect on Environment Social and Governance (ESG) risk, while institutional ownership has no effect on Environment Social and Governance (ESG) risk.*

**Keywords:** *Environment, Social, and Governance (ESG) Risk, IDXESGL, Profitability, Leverage, Gender Diversity, Institutional Ownership*

## ABSTRAK

*Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, leverage, gender diversity, dan kepemilikan insitusal terhadap risiko Environment Social and Governance (ESG). Penelitian ini dilakukan pada perusahaan yang terdaftar dalam IDX ESG Leaders tahun 2020-2022. Jumlah pengamatan sebanyak 86 sampel penelitian yang diperoleh dengan Teknik purposive sampling. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda. Hasil analisis menunjukkan bahwa profitabilitas, leverage, dan gender diversity berpengaruh terhadap risiko Environment Social and Governance (ESG), sedangkan kepemilikan institusional tidak berpengaruh terhadap risiko Environment, Social, and Governance (ESG).*

**Kata kunci:** Risiko *Environment Social and Governance* (ESG), IDXESGL, Profitabilitas, *Leverage*, *Gender Diversity*, Kepemilikan Institusional