

ABSTRAK

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Program Studi : Akuntansi

Judul : Pengaruh *Voluntary Disclosure*, dan *Environmental Social Governance* Terhadap *Cost of Equity Capital* Studi Empiris Pada Perusahaan *Food & Beverage* Yang Terdaftar Di Bursa Efek Indonesia Tahun Periode 2021-2024.

Penelitian ini bertujuan untuk menguji pengaruh *voluntary disclosure*, dan *environmental social governance* terhadap *cost of equity capital* pada perusahaan *food & beverage* yang terdaftar di Bursa Efek Indonesia. Data yang digunakan dalam penelitian ini adalah data sekunder. Populasi dalam penelitian ini adalah 84 perusahaan dengan menggunakan teknik *purposive sampling*, sehingga sampel yang diperoleh sebesar 36 perusahaan. Metode analisis data dalam penelitian ini menggunakan analisis regresi data panel. Hasil penelitian menunjukkan bahwa secara parsial *voluntary disclosure* dan *environmental social governance* berpengaruh negatif dan signifikan terhadap *cost of equity capital* pada perusahaan *food & beverage* yang terdaftar di Bursa Efek Indonesia.

Kata Kunci: *Voluntary Disclosure*, *Environmental Social Governance* dan *Cost of equity Capital*

ABSTRACT

Name : Surya Azura

Study Program : Accounting

Title : *The Effect of Voluntary Disclosure and Environmental Social Governance on the Cost of Equity Capital: An Empirical Study of Food & Beverage Companies Listed on the Indonesia Stock Exchange for the Period 2021-2024*

This study aims to examine the effect of voluntary disclosure and environmental social governance on the cost of equity capital in food & beverage companies listed on the Indonesia Stock Exchange. The data used in this study is secondary data. The population in this study consists of 84 companies using purposive sampling techniques, resulting in a sample size of 36 companies. The data analysis method used in this study is panel data regression analysis. The results of the study indicate that, partially, voluntary disclosure and environmental social governance have a negative and significant effect on the cost of equity capital in food and beverage companies listed on the Indonesia Stock Exchange.

Keywords: *Voluntary Disclosure, Environmental Social Governance and Cost of equity Capital*