

## ABSTRACT

*This study aims to analyze the effect of ESG disclosure and corporate governance on earnings management practices in banking companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. Corporate governance is measured using three structural proxies, namely the proportion of independent commissioners, board of directors size, and audit committee size. The study employs secondary data obtained from companies' annual reports and sustainability reports and applies multiple linear regression analysis along with classical assumption tests. The results indicate that ESG disclosure has a significant effect in reducing earnings management practices, while corporate governance mechanisms show mixed results: the proportion of independent commissioners has a positive and significant effect, whereas board of directors size and audit committee size do not exhibit a significant effect on earnings management.*

**Keywords:** *ESG Disclosure; Corporate Governance; Earnings Management; Independent Board of Commissioners; Board of Directors; Audit Committee; and Banking Sector.*