



**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
ANDALAS UNIVERSITY**

THESIS

**THE EFFECT OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE
(ESG) PERFORMANCE ON TRADE CREDIT FINANCING
(Study of Listed Companies on ASEAN Stock Exchanges)**

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<p align="center">THE EFFECT OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) PERFORMANCE ON TRADE CREDIT FINANCING (Study of Listed Companies on ASEAN Stock Exchanges)</p> <p align="center">Thesis by: Marsha Diana</p> <p align="center">Thesis Advisor: Dr. Asniati, SE, MBA., Ak., CA., CSRS., CSRA</p> <p align="center">ABSTRACT</p> <p><i>This study aims to examine the relationship between ESG (Environmental, Social, and Governance) performance disclosure and its individual aspects, social, environmental, and governance on trade credit financing. This research adopts a quantitative approach, and the sampling method used is purposive sampling. The sample consists of 182 companies listed on the stock exchanges of several Southeast Asian countries. All data in this study are secondary data obtained from the Refinitiv Eikon database and analyzed using SPSS 27 software. The results of this study indicate that the overall ESG score, environmental score, and governance score have a significant positive influence on access to trade credit financing. However, the social score does not show a significant effect on access to trade credit financing. This result align with robustness test indicates that the research model is robust.</i></p> <p>Keywords: : ESG, Environmental, Social, Governance, Trade Credit Financing</p>			

ABSTRACT

This study aims to examine the relationship between ESG (Environmental, Social, and Governance) performance disclosure and its individual aspects, social, environmental, and governance, on trade credit financing. This research adopts a quantitative approach, and the sampling method used is purposive sampling. The sample consists of 182 companies listed on the stock exchanges of several Southeast Asian countries. All data in this study are secondary data obtained from the Refinitiv Eikon database and analyzed using SPSS 27 software. The results of this study indicate that the overall ESG score, environmental score, and governance score have a significant positive influence on access to trade credit financing. However, the social score does not show a significant effect on access to trade credit financing. This result align with robustness test indicates that the research model is robust.

Keywords: *ESG, Environmental, Social, Governance, Trade Credit Financing*