

## ***ABSTRACT***

*This research was conducted with the aim of knowing the role of the influence of financial performance on firm value moderated by Environment, Social, and Governance (ESG). In conducting this study using multiple linear regression with the research population, namely manufacturing companies listed on the Indonesia Stock Exchange in the 2016-2020 period.*

*This study uses secondary data taken from Bloomberg Terminal as well as sampling technique by using purposive sampling method which later obtained 24 samples of companies studied. The hypothesis is that financial performance can have a significant effect on firm value and ESG can moderate the effect of financial performance on firm value.*

*The results of the study at a significance level of 5% so that it was found that 1) profitability had a positive and significant effect on firm value, 2) liquidity was found to have a positive and not significant effect on firm value, 3) inventory turnover had a positive and significant effect on firm value, 4) ESG could moderate the effect of profitability on firm value, 5) ESG was found to moderate the effect of liquidity on firm value, 6) ESG could not moderate the effect of inventory turnover on firm value*

*Keywords: firm value, profitability, liquidity, inventory turnover, environment, social, governance, and ESG*