

ABSTRACT

The research was conducted to analyze the impact of environmental, social, and governance on the performance of companies with the size of the company as a moderation variable. The independent variables of this research are environmental, social, and governance. The dependent variables of this study are ROE and Tobin's Q. The moderation variable in this study is the size of the company.

The population in this study is all companies listed on the Indonesia Stock Exchange in 2018 – 2020. This research uses the method of purposive sampling by taking samples based on certain criteria. With the existing criteria, a worthy sample used a total of 165. The study was conducted using the panel data analysis method.

The research finds that environmental, and social practices have no impact on ROE and Tobin's Q, while governance practices significantly affect ROE. The study also found that environmental, social, and governance practices that were moderated by the size of the company did not affect ROE, and environmental and social practices which were Moderated by corporate size did not influence Tobin's Q.

Keywords: environmental, social, governance, ROE, Tobin's Q, SIZE