

ABSTRACT

This study aims to examine the influence of environmental social governance and internal control which is moderated by the effectiveness of the audit committee. The research was conducted on all companies listed on the Indonesia Stock Exchange in 2018-2021. The data used comes from Bloomberg. The sample was selected using a purposive sampling technique and the final sample was obtained with a total of 268 data from 67 companies. The data analysis technique uses the SEM-PLS method with SmartPLS 3.3.9 software. The results show that disclosure of environmental social governance has a significant positive effect on firm value. Internal control has a significant negative effect on firm value. The effectiveness of the audit committee is able to strengthen the relationship between environmental social governance disclosures on firm value. The effectiveness of the audit committee is not able to strengthen the relationship between internal control disclosures and firm value.

Keywords : Environmental Social Governance, Internal Control, Audit Committee Members, Audit Committee Expertise and Audit Committee Meetings