

ABSTRACT

This research aims to investigate the impact of ESG performance and each component performance on ESG (Environmental, Social, and Governance) on company performance in selected Indonesian companies.

This research used secondary data with a total sample of 82 companies listed on the IDX (Indonesian Stock Exchange). The research data was taken from the Bloomberg database. The research used OLS (Ordinary Least Square) and simultaneous quantile regression.

The results showed that ESG performance and components in ESG have a positive relationship with company performance. Quantile regression results show that ESG has a different impact on each location of conditional distribution of different firm performance. The impact of ESG is more pronounced in the top quantile.

Keywords : Environmental, Social, Governance, Firm Performance, Quantile Regression