

ABSTRACT

This study aims to analyze the influence of Environmental, Social and Governance (ESG) on firm value, with the addition of a moderating variable namely audit quality, to strengthen the findings of this research. The samples tested in this study consists of manufacturing companies listed on the Indonesia Stock Exchange for the years 2019-2022. Sample selection was carried out using purposive sampling as a sampling method based on specific criteria. The analytical methods used are descriptive statistical analysis, classical assumption tests, multiple linear regression and Moderated Regression Analysis (MRA) with SPSS 25 software as the analysis tool.

The research results show that ESG disclosure has a significant positive impact on firm value. On the other hand, audit quality as a moderating variable strengthens the relationship between the influence of ESG disclosure on firm value.

Keywords: ESG disclosure, firm value, audit quality