

ABSTRACT

This study aims to examine the effect of company performance and ESG disclosure on firm value in mining sector companies in Indonesia from 2022-2023. Variables for company performance include leverage, profitability, liquidity, and firm size, while variables for ESG disclosure consist of each pillar, namely environmental disclosure, social disclosure, and governance disclosure.

The population in this study are mining sector companies listed on the Indonesia Stock Exchange in 2022-2023. The sampling technique used was purposive sampling, which resulted in a sample of 75 companies. Multiple linear regression analysis is the analysis method used, using SPSS 29 software.

The results of this study reveal that there is a significant positive influence between profitability and environmental disclosure on firm value. Meanwhile, there is no influence between leverage, liquidity, firm size, social disclosure, and governance disclosure on firm value.

Keywords: leverage, profitability, liquidity, firm size, environmental disclosure, social disclosure, governance disclosure