

## **ABSTRACT**

*This study aims to examine and analyze the impact of corporate governance, financial performance, and environmental performance on firm value, with corporate social responsibility (CSR) as a moderating variable in non-financial companies listed on the Indonesia Stock Exchange (IDX) during the period of 2022-2023.*

*This study employs a quantitative descriptive approach with secondary data. The sampling technique employed is purposive sampling, with the following criteria: (1) consistency in publishing annual and sustainability reports, (2) adherence to the GRI 2021 sustainability reporting standards as an international reference, (3) the availability of a governance score reflecting the implementation of good corporate governance principles, and (4) environmental performance assessments issued by the Ministry of Environment and Forestry (KLHK). The final sample in this study consists of 114 companies.*

*Data analysis was performed using Moderated Regression Analysis (MRA) with the assistance of SPSS software. The results indicate that corporate governance and financial performance have a positive and significant effect on firm value, while environmental performance does not show a significant effect on firm value. Furthermore, CSR was found to be unable to moderate the relationship between corporate governance and firm value.*

*Keywords: corporate governance, financial performance, environmental performance, firm value, corporate social responsibility*

