

ABSTRAK

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“PENGARUH *ENVIRONMENTAL, SOCIAL, AND GOVERNANCE* (ESG) *DISCLOSURE* TERHADAP NILAI PERUSAHAAN DENGAN KUALITAS AUDIT SEBAGAI VARIABEL MODERASI”

(xvii + 95 halaman; 1 gambar; 17 tabel; 6 lampiran)

Penelitian ini bertujuan untuk menguji pengaruh dari *Environmental, Social, and Governance* (ESG) *Disclosure* dengan kualitas audit sebagai variabel moderasi terhadap nilai perusahaan. Nilai perusahaan diukur menggunakan PBV dan ESG *Disclosure* diukur berdasarkan BGK Foundation ESG *Disclosure Score*. Data dikumpulkan menggunakan metode *purposive sampling* dari perusahaan sektor non finansial periode 2018-2021, dengan total 202 sampel. Data penelitian ini diolah dengan model analisis regresi linear berganda dengan bantuan perangkat lunak SPSS versi 29. Hasil penelitian membuktikan bahwa ESG *Disclosure* berpengaruh negatif terhadap nilai perusahaan. Hasil lainnya terkait pengaruh dari variabel moderasi ditemukan bahwa kualitas audit mampu memperkuat pengaruh ESG *Disclosure* terhadap nilai perusahaan atau memperlemah pengaruh negatif ESG *Disclosure* terhadap nilai perusahaan. Penelitian ini menunjukkan bahwa kualitas audit berperan dalam pengambilan keputusan terkait nilai perusahaan.

Kata Kunci: ESG *Disclosure*, Nilai Perusahaan, Kualitas Audit

Referensi: 65 (1976 - 2024)

ABSTRACT

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“THE EFFECT OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) DISCLOSURE ON FIRM VALUE WITH AUDIT QUALITY AS A MODERATING VARIABLE”

(xvii + 95 pages; 1 picture; 17 tables; 6 attachments)

This research aims to examine the effect of Environmental, Social, and Governance Disclosure on firm value, with audit quality as a moderating variable. Firm value is measured using PBV and ESG Disclosure is measured based on the BGK Foundation ESG Disclosure Score. Data were collected using purposive sampling method from non-financial sector companies for the period 2018-2021, resulting in a total of 202 samples. This research data is processed with multiple linear regression analysis models with the help of SPSS version 29 software. The findings reveal that ESG Disclosure has a negative effect on firm value. Other results related to the influence of moderating variables found that audit quality is able to strengthen the effect of ESG Disclosure on firm value or weaken the negative effect of ESG Disclosure on firm value. This study shows that audit quality plays a role in decision making related to firm value.

Kata Kunci: *ESG Disclosure, Firm Value, Audit Quality*

Referensi: 65 (1976 - 2024)