

ABSTRACT

EFFECT OF ENVIROMENTAL, SOCIAL AND GOVERNANCE (ESG) DISCLOSURE ON FIRM VALUE

**(Empirical Study of Non-Cyclical Consumer Companies In the Food and
Beverage Sub-Sector listed on the Indonesia Stock Exchange
During 2021 - 2023)**

By:

AZKA FITRAHN NASUHI

2112120070

This study aims to empirically prove the effect of Enviromental, Social and Governance (ESG) disclosure on Firm Value in non-Cyclical Consumer Companies in the Food and Beverage Sub-Sector listed on the Indonesia Stock Exchange for the 2021-2023 Period. the data source used in this study is secondary data in the form of sustainable reports and company annual reports. The research method used is Quantitative Method. The population in this study are non-Cyclical Consumer companies in the Food and Beverage Sub-Sector listed on the Indonesia Stock Exchange for the period 2021 - 2023. The sampling technique used was purposive sampling method consisting of 11 companies with a research period used for three years in 2021-2023 so that 33 samples were obtained. The analysis method used is multiple linear regression with the SPSS version 23 program. The results showed that Enviromental disclosure and Social disclosure had an effect on Firm Value while Governance disclosure had no effect on Firm Value.

Keywords: Enviromental disclosure, Social disclosure, Governance disclosure, Firm Value

