

***The Influence of ESG Reporting, Ownership Concentration,
Environmental Performance and Financial Performance on Firm
Value***

By Dela Rahmah Darwawi

Abstract

This research aims to analyze the influence of ESG reporting, ownership concentration, environmental performance and financial performance on firm value. The sample used in this research was obtained from the population of manufacturing sector companies listed on the IDX during the 2020 - 2023 period using purposive sampling techniques to obtain 133 research samples. Hypothesis testing used in this research is multiple linear regression analysis using the STATA version 17 application. The results obtained from this research conclude that ESG reporting has a significant negative effect on firm value, ownership concentration has no effect on firm value, environmental performance has a significant negative effect on firm value, financial performance have a significant positive effect on firm value.

Keywords: *ESG reporting, ownership concentration, environmental performance, financial performance, firm value*

Pengaruh ESG Reporting, Ownership Concentration, Environmental Performance dan Financial Performance Terhadap Firm Value

Oleh Dela Rahmah Darwawi

Abstrak

Penelitian ini memiliki tujuan guna menganalisis pengaruh *ESG reporting*, *ownership concentration*, *environmental performance* dan *financial performance* terhadap *firm value*. Sampel yang digunakan pada penelitian ini diperoleh dari populasi perusahaan sektor manufaktur yang terdaftar di BEI selama periode 2020 – 2023 dengan menggunakan teknik *purposive sampling* sehingga diperoleh 133 sampel penelitian. Pengujian hipotesis yang digunakan dalam penelitian ini yaitu analisis regresi linear berganda dengan menggunakan aplikasi STATA versi 17. Hasil yang diperoleh dari penelitian ini menyimpulkan bahwa *ESG reporting* berpengaruh signifikan negatif terhadap *firm value*, *ownership concentration* tidak berpengaruh terhadap *firm value*, *environmental performance* berpengaruh signifikan negatif terhadap *firm value*, *financial performance* berpengaruh signifikan positif terhadap *firm value*.

Kata Kunci: *ESG reporting, ownership concentration, environmental performance, financial performance, firm value*