

UNDERSTANDING ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) DISCLOSURE AND CORPORATE VALUE IN INDONESIA

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Abstract

The purpose of this study is to ascertain how Environmental, Social, and Governance (ESG) Disclosure affects corporate value. The methodology employed in this study was quantitative research using secondary data types and a causal associative approach. Purposive sampling was used to choose the 30 companies from the food and beverage sub-sector that are listed on the Indonesia Stock Exchange as the study's population. These criteria were used to determine the 13 companies that made up the research sample, which had 65 observations in total. The study's findings demonstrate that Environmental, Social, and Governance (ESG) Disclosure has an impact on business value that is both partial and simultaneous, positive, and significant.

Keywords: *Environmental Disclosure, Social Disclosure, Governance Disclosure and Corporate Value.*

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