

## **ABSTRACT**

***Analysis of the Influence of Financial Performance and Environmental, Social, Governance Disclosure on Company Value with Sustainability Reporting as a Moderating Variable (Empirical Study of Mining Sector Companies Listed on the Indonesian Stock Exchange 2018-2023)***

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*The purpose of this research is to determine the influence of financial performance and the quality of environmental, social and governance disclosures on company value. The population used in this research is mining sector companies listed on the Indonesia Stock Exchange (BEI) during the 2018-2023 period, using 51 observation data. The sampling method uses a purposive sampling technique with data processing using Statistical Product and Service Solution (SPSS) Software. The research results show that financial performance influences company value. Environmental Social Governance influences Company Value. Financial Performance and Environmental Social Governance each and simultaneously influence Company Value. Sustainability Reporting is able to strengthen the influence of financial performance on company value, as well as strengthening the influence of ESG Disclosure on company value. Companies with strong financial performance and quality ESG disclosures tend to be more trusted by investors, increasing company value and providing a competitive advantage.*

**Keywords:** Company Value, Financial Performance, Environmental, Social, and Governance.