ABSTRACT

THE EFFECTS OF PROFITABILITY, LEVERAGE, ENVIRONMENTAL, SOCIAL, AND GOVERNANCE ON FIRM VALUE WITH FIRM SIZE AS A MODERATING VARIABLE

(Empirical Study of Listed Companies in the Consumer Non-Cyclicals Sub-Sector on the Indonesia Stock Exchange for the Period 2020-2024)

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The objective of this study is to examine and analyze the effects of Profitability, Leverage, and Environmental, Social, and Governance (ESG) factors on Firm Value, as well as to test the role of Firm Size as a moderating variable in companies within the Consumer Non-Cyclicals sub-sector for the period 2020–2024. The research method used in this study is a quantitative method with secondary data obtained from financial statements, annual reports, and corporate sustainability reports. The data analysis techniques used are panel data regression and moderation regression using the Eviews 13 application. The results of this study indicate that: (1) Profitability has a significant positive effect on Firm Value. (2) Leverage has a significant negative effect on Firm Value. (3) Environmental, Social, and Governance factors do not affect Firm Value. (4) Firm Size does not moderate the effects of Profitability, Leverage, and Environmental, Social, and Governance factors on Firm Value.

Keywords : *Profitability*, *Leverage, Environmental, Social, and Governance, Firm Value*, *Firm Size.*