

ABSTRACT

The purpose of this study is to determine the effect of disclosure of economic, environmental, and social performance indicators in sustainability reports and profitability on company value. The sample used is an energy sector company listed on the Indonesia Stock Exchange (IDX) and consistently reports financial reports and annual reports during the period 2019 - 2023. Sample collection using a purposive sampling method collected from 83 populations into 16 company samples. This type of research uses a quantitative method with multiple linear regression data analysis techniques. The data used in this study are secondary data. The results of this study indicate that first, the disclosure of economic, social, and environmental performance indices in the sustainability report does not have a significant partial effect on company value. Second, profitability has a significant positive effect partially on company value.

Keyword: Economic Performance, Environmental Performance, Social Performance, Profitability, and Firm Value