ABSTRACT

Firm value reflects the market price of securities, both in the form of debt and equity owned by the company. This value reflects the company's level of success, which can be seen from the increase in its share price. To measure company value, stock price ratios, known as valuation ratios, can be used. One of the commonly used ratios is Price to Book Value (PBV). This study was conducted with the aim of knowing the effect of Corporate Social Responsibility (CSR), Enivornmental, Social, and Governance (ESG), and Good Corporate Governance (GCG) on the value of companies included in the energy sector listed on the Indonesia Stock Exchange (IDX) for the period 2019 to 2023. The population in this study consisted of 83 energy sector companies, and the purposive sampling method was selected for selecting a sample of 17 companies, resulting in 85 observation data. This research uses panel data regression analysis which is processed using Eviews version 13. The results of this study indicate that the Independent Commissioner and the Board of Directors have a significant effect on the Company Value of the energy sector of the Indonesia Stock Exchange (IDX) from 2019 to 2023. The regression model shows a significant relationship between the Independent Commissioner on Firm Value and the Board of Directors on Firm Value, while Corporate Social Responsibility (CSR), Enivornmental, Social, and Governance (ESG) and the Audit Committee have no significant effect on Firm Value.

Keywords: *Firm Value, Corporate Social Responsibility (CSR), Enivornmental, Social, and Governance (ESG), and Good Corporate Governance (GCG).*