

ABSTRACT

Firm value is a measure that reflects the success of a business entity in the eyes of investors which can be reflected from the stock price. The company not only focuses on shareholder profits, but also considers the interests of all related parties. To achieve this balance, companies need to maintain and increase their company's value. The increase in the company's value can be seen from the share price on the Indonesia Stock Exchange (IDX), showing that the company is able to carry out its business operations effectively, thereby increasing investor confidence in the company's quality.

This study aims to analyze the influence of the size of the board of commissioners, audit committee, managerial ownership, and environmental social governance (ESG) disclosure on the value of companies in the energy sector listed on the Indonesia Stock Exchange for the 2019-2023 period.

The method used in this study is a quantitative method, until the research was taken using purposive sampling and obtained by 10 companies for 5 years, so that the number of observation data in this study is 50 data. This study uses a secondary data type with a data analysis technique, namely panel data regression analysis using Eviews 12.

The results of this study show that the size of the board of commissioners, audit committee, managerial ownership, and environmental social governance (ESG) disclosure simultaneously affect the firm's value. The size of the board of commissioners has a significant positive effect on the value of the company. Other results showed that audit committees, managerial ownership, and environmental social governance (ESG) disclosure did not have a significant effect on firm value.

The research is expected to identify factors that affect firm value, improve the quality of investment analysis and make the right decisions to reduce potential losses.

Keywords: *firm value, board of commissioners size, audit committee, managerial ownership, environmental social governance disclosure*