

ABSTRACT

This research aims to examine the influence of environmental performance, social responsibility, and corporate governance on firm value through contagion in termination reports. Based on stakeholder theory and policies in Indonesia, the desired request is mandatory and has a good reputational impact. However, there is not much practical implementation and theoretical research related to this.

This research uses documentation methods through parentage reports and annual reports published by companies for the 2020-2022 period. The objects studied include companies listed in the LQ-45 index. The data obtained were analyzed using the regression method using SPSS.

The research results show that the three variables jointly have a significant effect on company value. Each variable shows a different influence. Environmental performance has a significant negative effect on company value. Influencing factors include the presence of Covid-19, focus on certain sectors, and lack of compliance with GRI standards. Corporate social responsibility does not have a significant effect on company value. Influencing factors include weak will on a large social scale, lack of understanding regarding CSR, and lack of compliance with GRI standards. Corporate governance has a positive and significant effect on company value. Influencing factors include investor interest in this topic, the emergence of GCG theory and its discussions, and most companies have met GRI standards.

Keywords: environmental performance, social responsibility, corporate governance, company value

