

## **ABSTRACT**

*This study examines the environmental, social, governance performance and ESG controversies relationship on firm value. This study has a dependent variable, namely firm value as proxied by Tobin's  $Q$  with independent variables environmental performance, social performance, governance performance, and ESG controversies. Also firm size as a control variable. This study uses secondary data derived from Refinitiv and the financial statements of indeks Kompas100 companies listed on the Indonesia Stock Exchange (IDX) in 2020-2024. The research sampling was carried out using purposive sampling method. 150 samples were obtained for 5 consecutive years. This study uses multiple linear regression analysis to test the hypothesis. The finding from this study proves that environmental performance have a significant negative to firm value, social performance have no significant to firm value, governance performance have a significant positif to firm value, while ESG controversies have no significant to firm value.*

*Keywords: Environmental Performance, Social Performance, Governance Performance, Governance Perfomance, ESG Controversies, Firm Value, SIZE.*

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