

ABSTRACT

This research aims to explore the impact of showcasing overall environmental, social and corporate governance (ESG) performance on company value in Indonesia, Malaysia, Thailand, Singapore and the Philippines. Furthermore, this research will analyze in more depth the impact of individual disclosure of environmental, social and corporate governance performance on company value in Indonesia, Malaysia, Thailand, Singapore and the Philippines.

The population of this research is manufacturing companies listed on the Stock Exchange that implement ESG activities in their operations from 2018 to 2022. The data used is sourced from the Bloomberg Faculty of Economics and Business Department of the Diponegoro Semarang University. The sample was determined based on the purposive sampling method, with a total sample of 65 companies. The analysis used is multiple linear regression analysis using IBM SPSS 25 software.

The findings of this research show that disclosure of overall ESG performance in manufacturing companies has a significant positive influence on company value in these five countries. Then, disclosure of environmental, social and corporate governance performance tested individually also has a significant positive effect on company value.

Keywords: *ESG, Company Value, 5 ASEAN Countries*

