

## **ABSTRACT**

*This study aims to examine the effect of company performance and ESG disclosure on firm value in mining sector companies in Indonesia from 2022-2023. Variables for company performance include leverage, profitability, liquidity, and firm size, while variables for ESG disclosure consist of each pillar, namely environmental disclosure, social disclosure, and governance disclosure.*

*The population in this study are mining sector companies listed on the Indonesia Stock Exchange in 2022-2023. The sampling technique used was purposive sampling, which resulted in a sample of 75 companies. Multiple linear regression analysis is the analysis method used, using SPSS 29 software.*

*The results of this study reveal that there is a significant positive influence between profitability and environmental disclosure on firm value. Meanwhile, there is no influence between leverage, liquidity, firm size, social disclosure, and governance disclosure on firm value.*

*Keywords: leverage, profitability, liquidity, firm size, environmental disclosure, social disclosure, governance disclosure*

