

## **ABSTRACT**

*Relevance of value in the context of accounting and financial reporting refers to the extent to which the information presented in financial statements can influence the economic decisions made by users of those reports, such as investors, creditors, or other stakeholders. This study aims to analyze the effect of the relevance of other intangible asset values and goodwill, with environmental, social, and governance (ESG) information as a moderating variable. Using a purposive sampling method, the research sample consists of 127 data points from mining sector companies listed on the Indonesia Stock Exchange for the period of 2021-2023 that meet the criteria. The analytical technique used in this study is panel data regression analysis. The results indicate that the relevance of goodwill significantly positively affects stock prices, whereas the relevance of other intangible asset values does not have a significant impact on stock prices. Regarding ESG as a moderating variable, it is shown that ESG can moderate the relationship between the relevance of goodwill and other intangible asset values on stock prices.*

**Keywords :** *Relevance of Value, Stock Price, Goodwill, Other Intangible Assets, ESG*



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