

## **ABSTRACT**

This study examines the effect of Environmental, Social, and Governance (ESG) disclosure on financial performance, with audit quality as a moderating variable. Using a purposive sampling method, 274 companies listed on the Bloomberg Terminal from 2021 to 2023 were selected based on specific criteria including consistent ESG disclosure reporting and availability of financial and audit reports. The research employed descriptive statistics, normality tests, multicollinearity tests, and heteroscedasticity tests to analyze the data. Results indicate that ESG disclosure has a positive effect on financial performance, and audit quality positively moderates this relationship. This study contributes to the understanding of the role of ESG disclosure in driving financial performance and highlights the importance of audit quality in enhancing this relationship.

**Keywords:** ESG disclosure, financial performance, audit quality, Bloomberg Terminal, Indonesia Stock Exchange (IDX), purposive sampling, descriptive statistics, normality test, multicollinearity test, heteroscedasticity test.