

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *Environmental, Social, and Governance (ESG) Disclosure*, *Intellectual Capital*, dan Kualitas Audit terhadap Nilai Perusahaan pada perusahaan yang tergabung dalam Indeks LQ45 periode 2022–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik *purposive sampling*. Data sekunder diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan, sehingga diperoleh 29 perusahaan dengan total 87 data observasi. Data tersebut diolah menggunakan analisis regresi linier berganda dengan bantuan program IBM SPSS.

Penelitian ini diawali dengan analisis statistik deskriptif, uji asumsi klasik, dan uji hipotesis. Hasil penelitian menunjukkan bahwa *ESG Disclosure*, *Intellectual Capital*, dan Kualitas Audit berpengaruh positif dan signifikan terhadap Nilai Perusahaan. Hal ini mengindikasikan bahwa pengungkapan keberlanjutan, pengelolaan modal intelektual, serta penggunaan auditor berkualitas tinggi mampu meningkatkan kepercayaan investor dan nilai perusahaan di pasar modal.

Secara keseluruhan, penelitian ini menegaskan bahwa aspek keberlanjutan, sumber daya intelektual, dan tata kelola perusahaan memiliki peranan penting dalam meningkatkan nilai perusahaan pada perusahaan LQ45 selama periode penelitian.

Kata Kunci: *ESG Disclosure*, *Intellectual Capital*, Kualitas Audit, Nilai Perusahaan.

ABSTRACT

This research examines and analyses the effect of Environmental, Social, and Governance (ESG) Disclosure, Intellectual Capital, and audit quality on firm value of LQ45 index companies during 2022-2024. The research applies quantitatively with purposive sampling as the data collection technique. Furthermore, the data were secondary and taken from the company's annual report and sustainable report. Therefore, 29 companies were taken with 87 observations data as samples. The data were analyzed using multiple linear regression with IBM SPSS.

The study was initially conducted by descriptive statistics analysis, classical assumption test, and hypothesis test. Moreover, the result shows that ESG Disclosure, Intellectual Capital, and audit quality has a positive and significant effect on firm value. It indicates that the sustainable Disclosure, Intellectual Capital management, and high quality of auditor usage can increase investor trust and firm value in the capital market.

Overall, this study highlights the sustainable aspect, intellectual power source, and corporate Governance have an essential role in increasing the firm value of LQ45 companies during the research period.

Keywords: *ESG Disclosure, Intellectual Capital, Audit Quality, and Firm Value.*