

ABSTRAK

Septawati, Bella 2025: Pengaruh Pengungkapan ESG (Environmental, Social, dan Governance), *Managerial Ability* dan *Quality Management* Terhadap *Corporate Value* dengan *Earning Management* sebagai Variabel Moderasi Pada Perusahaan Tekstil yang Terdaftar di BEI Periode 2021-2023.

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Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan ESG (*environmental, social, dan governance*), *managerial ability* dan *quality management* terhadap *corporate value* dengan *earning management* sebagai variabel moderasi pada perusahaan Tekstil yang terdaftar di BEI periode 2021-2023. Sampel pada penelitian ini menggunakan metode purposive sampling, diperoleh sebanyak 15 perusahaan. Penelitian ini menggunakan *moderated regression analysis* (MRA) yang diuji menggunakan IBM Statistik versi 22. Hasil penelitian menunjukkan bahwa pengungkapan ESG berpengaruh signifikan negatif terhadap *corporate value*, *managerial ability* berpengaruh signifikan positif terhadap *corporate value* dan *quality management* memberikan pengaruh signifikan negatif terhadap *corporate value*. Adapun pada variabel *earning management* tidak mampu memoderasi hubungan antara Pengungkapan ESG terhadap *corporate value*. Sementara itu, *earning management* memoderasi (memperlemah) hubungan *managerial ability* terhadap *corporate value*, dan *earning management* mampu memoderasi (memperkuat) hubungan *quality management* terhadap *corporate value*.

Kata Kunci: Pengungkapan ESG, *Managerial Ability*, *Quality Management*, *Corporate Value*, *Earning Management*

ABSTRACT

Septawati, Bella 2025: *The Impact of ESG (Environmental, Social, and Governance) Disclosure, Managerial Ability, and Quality Management on Corporate Value, with Earnings Management as a Moderating Variable in Textile Companies Listed on the Indonesian Exchange 2021-2023.*

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This study aims to analyze the effect of ESG (environmental, social, and governance) disclosure, managerial ability, and quality management on corporate value, with earnings management as a moderating variable in Textile Companies Listed on the Indonesian Exchange 2021-2023. The sample in this study used purposive sampling method, a total of 15 companies were selected. The study employs moderated regression analysis (MRA) tested using IBM SPSS Statistics version 22. The results show that ESG disclosure has a significant negative effect on corporate value, managerial ability has a significant positive effect on corporate value, and quality management has a significant negative effect on corporate value. Furthermore, earnings management does not moderate the relationship between ESG disclosure and corporate value. However, it weakens the relationship between managerial ability and corporate value, and strengthens the relationship between quality management and corporate value.

Keywords: *ESG Disclosure, Managerial Ability, Quality Management, Corporate Value, Earnings Management*