ABSTRAK

Selama periode 2021–2023, pengungkapan informasi *Enviromental, Social, and Governance (ESG)* serta kualitas audit berdampak pada kinerja perusahaan di sektor bahan baku yang terdaftar di Bursa Efek Indonesia (BEI). Meningkatnya kesadaran tentang praktik bisnis berkelanjutan di seluruh dunia sebagai akibat dari krisis tata kelola dan perubahan iklim mendorong penelitian ini. Industri bahan dasar yang memiliki pengaruh besar terhadap sosial dan lingkungan menjadi fokus utama dalam prinsip prinsip keberlanjutan. Penelitian kuantitatif dilakukan menggunakan teknik regresi linier berganda. Data yang digunakan berasal dari laporan tahunan dan laporan akhir perusahaan. Sementara variabel *ESG* diukur menggunakan standar *Global Reporting Intiative (GRI),* kualitas audit diklasifikasikan berdasarkan afiliasi *Big Four* dan *Non-Big Four* dari Kantor Akuntan Publik (KAP). Dengan *Return On Assets (ROA),* kinerja bisnis dapat diukur. Studi menunjukkan bahwa cakupan *ESG* tidak mempengaruhi kinerja perusahaan secara signifikan, sementara kualitas audit mempengaruhi kinerja perusahaan secara signifikan. Temuan ini menunjukkan bahwa peningkatan kinerja keuangan perusahaan tidak selalu dijamin oleh keterlibatan auditor KAP besar. Penelitian ini diharapkan akan membantu pengambil kebijakan, pelaku bisnis, dan pengajar mengembangkan praktik permintaan dan akuntabilitas audit yang lebih sesuai dengan kebutuhan sektor industri.

Kata Kunci*:* *ESG*, Kualitas Audit, Kinerja Perusahaan, *ROA* , Sektor *Basic Materials*

ABSTRACT

During the 2021–2023 period, Environmental, Social, and Governance (ESG) information disclosure and audit quality impacted the performance of companies in the raw materials sector listed on the Indonesia Stock Exchange (IDX). The growing awareness of sustainable business practices worldwide as a result of the governance crisis and climate change prompted this study. The raw materials industry, which has a significant social and environmental impact, is a key focus of sustainability principles. Quantitative research was conducted using multiple linear regression techniques. Data used were derived from companies' annual and final reports. While ESG variables were measured using Global Reporting Initiative (GRI) standards, audit quality was classified based on Big Four and Non-Big Four affiliations of Public Accounting Firms (KAP). Return on Assets (ROA) was used to measure business performance. The study showed that ESG coverage did not significantly impact company performance, while audit quality significantly impacted company performance. These findings suggest that improved company financial performance is not always guaranteed by the involvement of large KAP auditors. This research is expected to help policymakers, business actors, and educators develop audit demand and accountability practices that better align with the needs of the industrial sector.
Keyword: *ESG, Audit Quality, Company Performance, ROA, Sector Basic Materials*