

**PERAN *CORPORATE SOCIAL RESPONSIBILITY* DALAM MEMEDIASI  
*GOOD CORPORATE GOVERNANCE* ,UKURAN PERUSAHAAN DAN  
KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN**

**(Studi pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2012 –  
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**ABSTRAK**

Penelitian ini bertujuan untuk menganalisa dan menguji secara empiris pengaruh *Good Corporate Governance*, ukuran perusahaan dan kinerja keuangan terhadap nilai perusahaan dengan *Corporate Social Responsibility* sebagai variabel intervening pada perusahaan manufaktur di BEI. Populasi dalam penelitian ini adalah perusahaan manufaktur di BEI sejumlah 149 perusahaan, dengan jumlah sampel sebesar 33 perusahaan. Alat analisisnya adalah *Path Analysis*, dimana sebelumnya dilakukan uji asumsi klasik.

Berdasarkan pengujian menunjukkan *GCG* berpengaruh negatif terhadap *CSR*, sedangkan ukuran perusahaan dan kinerja keuangan berpengaruh positif terhadap *CSR*. *GCG* tidak berpengaruh terhadap nilai perusahaan, sedangkan ukuran perusahaan, kinerja keuangan dan *CSR* berpengaruh positif terhadap nilai perusahaan. *CSR* mampu menjadi variabel intervening antara *GCG* dan ukuran perusahaan terhadap nilai perusahaan. *CSR* mampu menjadi variabel intervening antara kinerja keuangan terhadap nilai perusahaan, artinya semakin tinggi kemampuan perusahaan dalam memperoleh laba bersih setelah pajak dengan memanfaatkan total aset yang dimiliki, maka memungkinkan perusahaan dalam memperhatikan tanggung jawab sosial guna meningkatkan nilai perusahaan.

**Kata Kunci :** *Good Corporate Governance*, ukuran perusahaan, kinerja keuangan, *Corporate Social Responsibility* dan nilai perusahaan.

***CORPORATE SOCIAL RESPONSIBILITY ROLE IN EDITING GOOD CORPORATE  
GOVERNANCE, COMPANY SIZE AND FINANCIAL PERFORMANCE TOWARDS COMPANY  
VALUE***

***(Study on Manufacturing Companies in Indonesia Stock Exchange for the period of 2012  
– 2017)***

***ABSTRACT***

*This study aims to analyze and test empirically the effect of Good Corporate Governance, company size and financial performance on corporate value with Corporate Social Responsibility as an intervening variable in manufacturing companies on the IDX. The population in this study were 149 manufacturing companies on the IDX, with a total sample of 33 companies. The analytical tool is Path Analysis, which previously performed the classical assumption test.*

*Based on the testing shows that GCG has a negative effect on CSR, while company size and financial performance have a positive effect on CSR. GCG does not affect the value of the company, while the corporate size, financial performance and CSR have a positive effect on firm value. CSR is able to become an intervening variable between GCG and company size towards company value. CSR is able to become an intervening variable between financial performance and company value, meaning that the higher the company's ability to obtain net income after tax by utilizing the total assets owned, it allows the company to pay attention to social responsibility in order to increase company value.*

*Keywords: Good Corporate Governance, company size, financial performance, Corporate Social Responsibility and company value*