

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar Pengaruh *Good Corporate Governance* dan *Corporate Social Responsibility* terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai Variabel Interveing pada Perusahaan yang terdaftar di Bursa Efek Indonesia. Penelitian ini terdiri dari tiga variabel Independen yaitu *Good Corporate Goverace*, *Corporate Social Responsibility*, dengan Variabel intervening kinerja keuangan dan variabel Dependent Nilai Perusahaan . Metode analisis yang digunakan adalah analisis korelasi dan regresi berganda. Metode pengumpulan data pada penelitian ini adalah dengan menggunakan metode sekunder.

Hasil penelitian menunjukkan bahwa : 1) *Good Corporate Governance* secara parsial tidak berpengaruh signifikan terhadap Kinerja Keuangan pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2021. 2) *Corporate Social Responsibility* secara parsial berpengaruh signifikan terhadap Kinerja Keuangan pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2021. 3) *Good Corporate Governance* secara parsial Tidak berpengaruh signifikan terhadap Nilai Perusahaan pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2021. 4) *Corporate Social Responsibility* secara parsial berpengaruh signifikan terhadap Nilai Perusahaan pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2021.

5) Kinerja Keuangan secara parsial berpengaruh signifikan terhadap Nilai Perusahaan pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2021. 6) *Good Corporate Governance* secara parsial berpengaruh signifikan terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Variabel Intervening pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2021. 7) *Corporate Social Resposinbility* secara parsial berpengaruh signifikan terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Variabel Intervening pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2021

Kata Kunci : *Good Corporate Governace, Corporate Social Responsibility, Kinerja Keuangan, Nilai Perusahaan.*

ABSTRACT

This study aims to determine how much influence Good Corporate Governance and Corporate Social Responsibility have on Company Value with Financial Performance as an Intervening Variable for companies listed on the Indonesia Stock Exchange. This study consists of three independent variables, namely Good Corporate Governance, Corporate Social Responsibility, with the intervening variable of financial performance and the dependent variable of company value. The analytical method used is correlation analysis and multiple regression. The data collection method in this study is to use secondary methods.

The results of the study show that: 1) Good Corporate Governance partially has no significant effect on the Financial Performance of Manufacturing Companies listed on the Indonesia Stock Exchange for the 2017-2021 period. 2) Corporate Social Responsibility partially has a significant effect on the Financial Performance of Manufacturing Companies listed on the Indonesia Stock Exchange for the 2017-2021 period. 3) Good Corporate Governance partially has no significant effect on the Company Value of Manufacturing Companies listed on the Indonesia Stock Exchange for the 2017-2021 period. 4) Corporate Social Responsibility partially has a significant effect on the Company Value of Manufacturing Companies listed on the Indonesia Stock Exchange for the 2017-2021 period. 5) Financial Performance partially has a significant effect on Firm Value in Manufacturing Companies listed on the Indonesia Stock Exchange for the 2017-2021 period. 6) Good Corporate Governance partially has a significant effect on Company Value with Financial Performance as an Intervening Variable in Manufacturing Companies listed on the Indonesia Stock Exchange for the 2017-2021 period. 7) Corporate Social Responsibility partially has a significant effect on Company Value with Financial Performance as an Intervening Variable in Manufacturing Companies listed on the Indonesia Stock Exchange for the 2017-2021 period

Keywords: Good Corporate Governance, Corporate Social Responsibility, Financial Performance, Corporate Value.