

## ABSTRAK

Penelitian ini bertujuan untuk melihat sejauh mana Dewan komisaris independen, Dewan Direksi, dan *Corporate social responsibility* berpengaruh terhadap Nilai perusahaan dengan Kinerja keuangan sebagai Variabel Intervening pada Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019. Teknik pemilihan sampel menggunakan purposive sampling dan diperoleh sebanyak 64 Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Teknik analisis data adalah analisis jalur dengan menggunakan SPSS 21.

Hasil penelitian menunjukkan pada struktur I yaitu Dewan komisaris independen secara parsial berpengaruh signifikan terhadap Kinerja keuangan. Dewan direksi secara parsial tidak berpengaruh signifikan terhadap Kinerja keuangan. *Corporate social responsibility* secara parsial berpengaruh signifikan terhadap Kinerja keuangan. Pada struktur II diperoleh hasil Dewan komisaris independen dan *social responsibility* secara parsial tidak berpengaruh signifikan terhadap Nilai perusahaan. Dewan direksi dan Kinerja Keuangan secara parsial berpengaruh signifikan terhadap Nilai perusahaan pada Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019. Kinerja keuangan mampu memediasi Dewan komisaris independen secara parsial berpengaruh signifikan terhadap nilai perusahaan sebaliknya Kinerja keuangan mampu memediasi Dewan direksi secara parsial tidak berpengaruh terhadap nilai perusahaan.

**Kata kunci : Dewan Komisaris Independen, Dewan Direksi, *Corporate Social Responsibility*, Nilai Perusahaan, Kinerja Keuangan**

## **ABSTRACT**

*This study aims to see the extent to which the independent board of commissioners, board of directors, and corporate social responsibility have an effect on firm value with financial performance as an intervening variable in manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019. The sample selection technique used purposive sampling and obtained as many as 64 manufacturing companies listed on the Indonesia Stock Exchange. The data analysis technique is path analysis using SPSS 21.*

*The results of the study show that in structure I, the independent board of commissioners partially has a significant effect on financial performance. The board of directors partially has no significant effect on financial performance. Corporate social responsibility partially has a significant effect on financial performance. In structure II, the results of the independent board of commissioners and social responsibility partially have no significant effect on firm value. Board of directors and financial performance partially have a significant effect on firm value. in manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019. Financial performance is able to mediate the independent board of commissioners partially has a significant effect on firm value. On the other hand, financial performance is able to mediate the board of directors partially has no effect on firm value.*

***Keywords: Independent Board of Commissioners, Board of Directors, Corporate Social Responsibility, Company Value, Financial Performance***