ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* (GCG) dan *Corporate Social Responsibility* (CSR) terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai variabel pemoderasi perusahaan publik yang terdaftar dan masuk pemeringkatan CGPI yang diadakan oleh IICG.

Jenis penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh perusahaan publik yang terdaftar dan masuk pemeringkatan CGPI yang diadakan oleh IICG untuk penilaian tahun buku 2018-2022. Proses pengambilan sampel pada penelitian ini menggunakan *purposive sampling*, yaitu pengambilan sampel berdasarkan kriteria-kriteria yang telah ditentukan oleh peneliti, dan didapat 42 sampel selama 5 tahun pengamatan. Teknik analisis data yang digunakan adalah teknik analisis *Moderated Regressiom Analysis* (MRA).

Hasil penelitian ini menunjukan bahwa variabel *Good Corporate Governance* (GCG) berpengaruh positif terhadap Nilai Perusahaan, sedangkan *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap Nilai Perusahaan. dan kinerja keuangan sebagai variabel pemoderasi tidak mampu memperkuat pengaruh baik itu *Good Corporate Governance* (GCG) dan *Corporate Social Responsibility* (CSR) terhadap Nilai Perusahaan

Kata Kunci: *Good Corporate Governance* (GCG), *Corporate Social Responsibility* (CSR), Kinerja keuangan, Nilai Perusahaan.

ABSTRACT

This research aimed to examine the effect of Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR) on the firm value of public companies listed and included in the CGPI ranking held by IICG, with financial performance as the moderating variable

The research was quantitative. Furthermore, the population was public companies listed and included in the CGPI ranking held by IICG for the annual year assessment in 2018-2022. The data collection technique used purposive sampling i.e., a sample collection based on the criteria determined by the researcher. In line with that, there were 42 samples during 5 years of observation. Moreover, the data analysis technique used the Moderated Regression Analysis (MRA).

The result indicated that Good Corporate Governance (GCG) had a positive effect on the firm value. However, Corporate Social Responsibility (CSR) did not affect the firm value. Additionally, financial performance as the moderating variable was unable to strengthen the good effect both in Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR) on the firm value.

Keywords: Good Corporate Governance (GCG), Corporate Social Responsibility (CSR), Financial Performance, Firm Value

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28/2/24

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