

ABSTRACT

This research aims to investigate the effect of corporate social responsibility on firm value with audit committee as moderation. Corporate social responsibility is proxied by ESG Score, firm value is proxied by Tobin's Q and audit committee are assessed by the number of independent audit committee.

This research population was mining sector companies listed in Indonesia Stock Exchange in 2016 -2021. The sampling method used in this research was purposive sampling method. Samples used 11 companies during the observations period of 6 years in a row for total of 56 samples. The analysis method is using descriptive statistic analysis, classical assumption test, multiple linear regression analysis and goodness of fit test.

The results of this research showed that corporate social responsibility has a negative and significant effect on firm value. The audit committee can moderate corporate social responsibility on firm value.

Keyword: Corporate social responsibility, ESG, Tobin's Q, audit committee independent.