

ABSTRACT

This study aims to examine the effect of corporate governance and corporate profitability on firm value with corporate social responsibility as the intervening variable. The variables used in this study are dependent variabel which consist of firm value, independent variables which consists of corporate governance and corporate profitability, and the intervening variabel is corporate social responsibility disclosure

This research uses samples from companies listed on the LQ45 index of the Indonesia Stock Exchange (IDX) during 2017-2021. The data collected using the purposive sampling method and there is 90 samples were obtained. The analytical method used in this study is the Partial Least Square (PLS) method using SmartPLS software.

The results of this study show that corporate governance have a negative effect on corporate social responsibility disclosure, but it has a positive effect on firm value. Corporate profitability have a positive effect on corporate social responsibility disclosure and firm value. Corporate social responsibility disclosure have an insignificant effect on firm value. In addition, there are the results that show corporate social responsibility disclosure as an intervening variable can not mediate the effect of corporate governance and company profitability on firm value.

Keywords: corporate governance, corporate profitability, corporate social responsibility disclosure, firm value.