

ABSTRACT

Over the years, the company has focused on improving company performance by managing the company effectively. This raises the question of the improvement in company performance is the result of increasing profits, the role of implementing corporate governance or the implementation of CSR practices. Specifically, this research also explores the possibility of a mediating impact of CSR.

Research data was obtained from manufacturing companies listed on the Indonesia Stock Exchange during the research period of 2019, 2020 and 2021 and then processed using SmartPls software to determine the direct and indirect effects between variables.

The findings of studies conducted that corporation value is significantly influenced by profitability, significantly influenced by corporate governance, and corporate value significantly influenced by corporate social responsibility. Profitability and corporate governance partially impacted Corporate social responsibility. Furthermore, CSR as mediator in the relationships that exist corporate governance and corporate value as well as profitability and corporate value.

Keyword: Profitability, Corporate Governance, Corporate Social Responsibility, Firm Value