

ABSTRACT

This study aims to examine the effect of Corporate Governance on Firm Value with Corporate Social Responsibility as a mediating variable. The independent variables in this research include Independent Commissioners, Audit Committee, Managerial Ownership, and Institutional Ownership. Corporate Social Responsibility (CSR) serves as the mediating variable, while Firm Value is the dependent variable, and Leverage and Firm Size act as control variables.

The study focuses on companies in the energy and mining sub-sector during the period 2022–2023, with a total sample of 39 companies observed over two years. The sampling technique used is purposive sampling based on specific criteria. Simple linear regression analysis is employed as the analytical method in this research.

The findings indicate that Institutional Ownership has a positive effect on Firm Value. However, Independent Commissioners, Audit Committee, Managerial Ownership, and Corporate Social Responsibility do not show a significant positive effect on Firm Value. Furthermore, Independent Commissioners have a positive effect on Corporate Social Responsibility, while the Audit Committee, Managerial Ownership, and Institutional Ownership do not significantly affect Corporate Social Responsibility.

Keywords : Corporate Social Responsibility, Corporate Governance, Firm Value

