

## **ABSTRACT**

*This study aims to examine the mediation effects the environmentally-oriented CSR performance and socially-oriented CSR performance on the direct relationship between CSR governance and corporate financial performance. The independent variable in this research is CSR governance. Mediation variables in this research are environmentally-oriented CSR performance and socially-oriented CSR performance . While the dependent variable used in this study is corporate financial performance.*

*This study uses secondary data from financial statements of companies listed on the Indonesia Stock Exchange and Bloomberg database. The sampling method used is purposive sampling. The selected samples are all companies that publish financial statements and present data on CSR and environmentally-oriented CSR performance and socially-oriented CSR performance of 2012-2016 in a row and available in Bloomberg. This study uses multiple regression analysis, path analysis, and Sobel test to test the relationship between independent variable, mediation variables, and dependent variable.*

*The results showed that CSR governance has a positive effect on the corporate financial performance. Furthermore, both mediation variables, that are environmentally-oriented CSR performance and socially-oriented CSR performance, mediate the positive relationship between CSR governance and corporate financial performance.*

*Keywords: CSR governance, environmental, social, CSR performance, corporate financial performance*