ABSTRACT

This study aimed to examine effect of leverage, firm size, Corporate Social Responsibility and Corporate Financial Performance moderated by Good Corporate Governance of listed manufacturing firms in Indonesia. Corporate Financial Performance was measured by return on asset (ROA). The independent variable used in this study was the Leverage (DAR), Firm Size (SIZE), dan *CSR (CSRI).*

The sample used in this study was manufacturing company listed on the IDX (Indonesia Stock Exchange) during the period 2017-2019. The number of samples were 90 companies taken by purposive sample method. Analytical method of the study was panel data regression with Moderate Regression Analysis (MRA) which previously passed the classic assumption test. Random effect was chosen as the best model.

The results showed that leverage (DAR) had a significant negative effect on CFP. Firm Size (SIZE) had a insignificant positive effect on ROA. CSR *(CSRI) had a significant positive effect on CFP. Meanwhile, the moderating variable, Good Corporate Governance that was measured by Managerial Ownership (OWN) cannot moderate the effect of leverage, firm size, and CSR on CFP.*

Keywords: Corporate Financial Performance, Leverage, Firm Size, Corporate Social Responsibility, Good Corporate Governance